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## **1 Purpose**


- 1.01 To set out rules and principles for the reimbursement of expenses to ensure fair and reasonable practices.
- 1.02 To provide a framework of accountability to guide the effective oversight of public resources in the reimbursement of expenses.
- 1.03 To set the parameters for the public disclosure of information about expenses.

## **2 Scope**

- 2.01 To set out the rules for managing travel, meal and hospitality expenses for KGCFS employees, board members, volunteers, and elders.


## **3 Principles**

- 3.01 Taxpayer dollars are used prudently and responsibly with a focus on accountability and transparency.
- 3.02 Expenses for travel, meals and hospitality support KGCFS objectives.
- 3.03 Plans for travel, meals, accommodation and hospitality are necessary and economical with due regard for health and safety.
- 3.04 Legitimate authorized expenses incurred during the course of business are reimbursed.
- 3.05 Travelling should not incur cost or provide benefit to the person travelling.
- 3.06 Best practices are in place, including:
  - a. prior approval to incur expenses is obtained;
  - b. other options for meetings are always considered before travel is approved, including audio or video conferencing;
  - c. corporate travel cards are used for authorized business travel and business-related expenses; and,
  - d. the government's vendors of record for travel-related services are used whenever possible.
- 3.07 KGCFS has the right to revoke agency vehicle privileges at any time with just cause. All employees are expected to care for any KGCFS property entrusted to them and are liable to ensure that all property remains in good working condition.

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#### **4 Mandatory Requirements – General**

- 4.01 Written approval is required for the following before any arrangements are made:
- a. alcohol cannot be claimed and will not be reimbursed as part of a travel or meal expense;
  - b. hospitality is provided only when the event involves people from outside KGCFS. Functions involving only people who work for the government are not considered hospitality functions; and,
  - c. 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 (e.g., a manager cannot submit his / her directors claim for lunch even if they were at the same event).
- 4.02 Information about expenses must be posted on the appropriate public websites for designated persons in designated provincial agencies.
- 4.03 Good record-keeping practices must be maintained for verification and audit purposes.
- 4.04 Claimants must:
- a. obtain all appropriate approvals before incurring expenses; if no prior approval was obtained, then a written explanation must be submitted with the claim;
  - b. submit original, itemized receipts with all claims, credit card slips / debit receipts are not sufficient;
  - c. in the absence of an itemized receipt, a written explanation of why the receipt is unavailable must be submitted and a description itemizing and confirming the expenses must be provided;
  - d. submit claims by the end of the next month following the month in which the expense was incurred; a written explanation is required if not submitted within this timeframe;
  - e. any claims beyond the timeframe above will not be paid without management approval; and,
  - f. submit claims for expenses before leaving KGCFS.
- 4.05 Approvers must:
- a. provide approval only for expenses that were necessarily incurred in the performance of agency business;
  - b. provide approval only for claims that include all appropriate documentation (e.g., original itemized receipts, or detailed explanation why there is no receipt);
  - c. not approve their own expenses; and,

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d. note that an overpayment to a claimant is considered to be a debt owing to KGCFs and must be repaid.

## **5 Accountability Framework**

5.01 This policy sets out the approval authority for travel, meals and hospitality expenses.

## **6 Managerial Discretion**

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

6.02 When exercising discretion, the rationale must be documented and filed with the claim. Approvers are accountable for their decisions, which must be:

- i. based on good judgment and knowledge of the situation;
- ii. exercised in appropriate circumstances; and,
- iii. compliant with the principles and mandatory requirements set out in this policy.

6.03 When a situation arises and discretion needs to be exercised, approvers should consider whether the request is:


- i. able to stand up to scrutiny by the auditors and members of the public;
- ii. properly explained and documented;
- iii. fair and equitable;
- iv. reasonable; and,
- v. appropriate.

6.04 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.

## **7 Public Disclosure of Expenses**


7.01 Information about expenses must be posted on the appropriate public websites for the following:

- i. designated persons in designated provincial agencies; and,
- ii. KGCFs will use their own website for public disclosure.

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- 7.02 Travel does not refer to a person's regular commute to work – expenses related to a person's regular commute are not reimbursable.
- 7.03 When travel is a part of the job.
- There are some jobs where frequent travel is a requirement and part of the regular job duties.
- 7.04 On hiring, supervisors will ensure staff are aware of the policy and how it will affect their job. In these situations, approvers should meet with the employee to determine appropriate strategies (e.g., pre-approval for frequent or regular travel, when meals can be reimbursed, use of vehicles, etc.). Pre-approval for this type of travel is granted when first employed and travel requests are not required.
- 7.05 When travel occurs every now and then and if travel usually occurs irregularly and on an as-needed basis; for example, to attend training, meetings, conferences or consultations; representing KGCFS at an event; etc. In some cases, employees will be asked by their managers to travel, and in others, the request may come from the employee. Travel requests are required. If in doubt if the travel is a regular part of your job speak to Manager of Finance for further clarification.
- 7.06 The following chart identifies the level for approvals for travel for everyone covered by this policy.
- Approval for Travel Plans:

Level of Approved Required in Agencies / Organizations whose Employees are NOT appointed under <a href="#">Section 32 of the Public Service of Ontario Act</a>			
Role	Travel in Ontario <sup>2</sup>	Travel in Canada and continental USA	International Travel
Executive Director	Board President	Board President	Minister
Employee	Immediate Manager / Supervisor	Executive Director	Minister
Consultant	Contact Manager	Executive Director	Minister
<sup>2</sup> Travel within Ontario includes traveling: <ol style="list-style-type: none"> <li>to the National Capital Region (Ottawa / Gatineau); and,</li> </ol>			

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b. outside the province when it provides a more economical route between provincial destinations.

- 7.07 Before travelling there is a process to follow for all people wishing to be reimbursed for travel expenses:
- a. obtain prior written authorization required for international travel;
  - b. obtain prior approval for any travel outside of normal day to day travel by using the travel request system;
  - c. travel request will be reviewed with central bookings who, whenever possible, will use the government's designated vendor of record service providers;
  - d. if there is a change in your itinerary, you should:
    - i. report any changes to your approver and central bookings as soon as possible;
    - ii. use the corporate travel card, central bookings will use it wherever possible to pay for your travel expenses;
    - iii. secure passports, visas, immunizations, medications, as appropriate before you travel; and,
    - iv. consult with your approver and central bookings to ensure that your travel arrangements include accommodation for any special needs.


## 8 Insurance

### 8.01 Rental Vehicle

- a. When renting vehicles decline insurance as KGCFS insurance policy includes a provision for rental insurance.

## 9 Maintenance \*

- 9.01 KGCFS vehicles shall be regularly serviced every 5,000 kilometers. Regular service shall include lube, oil, and filter changes. The service will be completed by the closest available certified garage to reduce "down time".
- 9.02 The KGCFS vehicles shall follow the recommended service plan in the owner's manual.
- 9.03 Any additional repairs and maintenance will be approved in advance by the Finance Department.
- 9.04 Vehicles maintenance shall be coordinated by the Property Officer, which will maintain a vehicle service schedule.
- 9.05 All KGCFS vehicles are "smoke-free" and are to be kept clean by the user.

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9.06 KGCFS vehicles shall be equipped with emergency road-side kits, which will be regularly checked and re-equipped as necessary by the Property Officer.

## **10 Licensed Operators / Drivers \***

10.01 All employees operating KGCFS vehicles must possess a valid driver's license through the Province of Ontario with no less than a Class "G" license.

10.02 All employees shall provide a copy of their licenses to KGCFS each March.

10.03 Any individual who is convicted of a criminal offense while operating a motor vehicle will have their driving privileges of KGCFS vehicles revoked. Further, any such conviction must be reported immediately to the Human Resources Officer and / or the Finance Department.

## **11 Usage \***

11.01 KGCFS vehicles are for employee use only.

11.02 Personal use of KGCFS vehicles is strictly prohibited.

11.03 When utilizing a KGCFS vehicle, it is the driver's responsibility to ensure that all passengers wear their seat belts and that children are fastened into an appropriate car seat.


11.04 Cell phone and hand-held devices are strictly prohibited when operating a KGCFS motor vehicle.

11.05 All vehicles must be returned to KGCFS, unless prior supervisory approval is provided. Keys must be returned immediately upon return of the vehicle.

## **12 Traveling outside of Canada**

12.01 You along with central bookings are responsible for arranging appropriate out-of-country medical and accident insurance.

12.02 When purchasing out-of-country medical insurance, it is advised that you also purchase the option that allows for immediate payment of costs at the time of the incident (e.g., up-front payment option).

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### 13 Vehicle Insurance

#### 13.01 Using a Personal Vehicle

- a. If you use your personal vehicle while on KGCFS business, the following apply:
  - i. the vehicle must be insured at the vehicle owner's expense for personal motor vehicle liability;
  - ii. it is the driver / owner's responsibility to ensure that the motor vehicle insurance includes coverage for business use of the vehicle;
  - iii. KGCFS will not reimburse the costs of insurance coverage for business use, physical damage or liability;
  - iv. KGCFS is not responsible for reimbursing deductible amounts related to insurance coverage;
  - v. in the event of an accident, you will not be permitted to make a claim to KGCFS for any resulting damages; and,
  - vi. must carry no less than 1 million dollars public liability insurance and have an OPCF (Ontario Policy Change Forms endorsement added to their personal automobile policy). An OPCF acknowledges that the vehicle is not for commercial use but gives the driver permission to carry passengers for work-related purposes. All employees will provide the Human Resource Department with a copy of their current driver's license and insurance coverage prior to using their vehicle.


### 14 Transportation

#### 14.01 Airplane:

- a. air travel is permitted if it is the most practical and economical way to travel;
- b. economy (coach) class is the standard option for ticket purchase; or,
- c. air travel is to be booked by central bookings after completing cost benefit analysis.

#### 14.02 Train:

- a. travel by train is permitted when it is the most practical and economical way to travel (a coach class economy fare is the standard);
- b. international train travel should be at the Canadian equivalent to coach class; or,
- c. train travel is to be booked by central bookings after completing cost benefit analysis.

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#### 14.03 Vehicle (Choosing the Appropriate Vehicle):

- a. When road transportation is the most practical, economical way to travel, the order of preference is:
  - i. pool vehicle;
  - ii. rental vehicle; or,
  - iii. personal vehicle, if it is more economical than a rental vehicle.
- b. If you travel frequently as part of your job, these arrangements will be made when you are hired.
- c. Use of a personal vehicle must be discussed in advance with your approver. KGCFS will assume no financial responsibility for the use of your own vehicle other than paying the kilometric rate.
- d. All pool and rental vehicles are to be booked by central bookings.


#### 14.04 Pool Vehicle:

- a. Pool vehicles may be:
  - i. used only for agency business; and
  - ii. operated only by individuals with a valid Ontario driver's license for the appropriate class of motor vehicle.
- b. You can have passengers in a KGCFS vehicle only if the passenger's travel is related to KGCFS business.
- c. When finished with the pool vehicle, if lower than 3/4 tank please ensure that it is filled up with gas.

#### 14.05 Rental Vehicle:


- a. When renting a vehicle, a compact model or its equivalent is required. Any exceptions must be:
  - i. documented and approved prior to the rental if possible;
  - ii. guided by the principle that the rental vehicle is the most economical and practical size, taking into account the business purpose, number of occupants and safety (including weather) considerations. The reason for the change in vehicle type is to be noted in the travel request; and,
  - iii. all wheel drive vehicles from November 1<sup>st</sup> to March 31<sup>st</sup> are authorized due to climate in Northern Ontario and does not need to be noted in the travel request.
- b. Luxury and sports vehicles are prohibited.
- c. To avoid higher gasoline charges, refuel your rental car before returning it. Driver will be responsible for difference if not filled up prior to returning.



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14.06 Personal Vehicle:

- a. A supervisor has the authority to approve an employee's use of a private vehicle for work-related travel providing it is the most economical way and the owner / driver carries the appropriate driver's license and insurance coverage. Mileage @ .55 per kilometre will be provided when an employee has to driver his / her own vehicle with the authorization from his / her supervisor.
- b. KGCFS assumes no financial responsibility for personal vehicles. KGCFS will, however, pay the kilometric rate if you are, with prior approval, using your own vehicle for KGCFS business. Prior approval for day-to-day regular travel is granted upon hiring for home visits, investigations etc.
- c. If you will be driving more than 200 kilometers in a day, you should consider using either a pool or a rental vehicle first and must be used if available. If going over 200km in a day there is a need to justify in the purpose field of the expense system why a pool or rental was not used.
- d. If you are going to drive your personal vehicle for more than five days within a single calendar month – even if you are not exceeding 200 kilometers in a single day - you should consider lower cost options, such as vehicle rental or audio or video conferencing.
- e. The approver, working with guidance from central bookings, must make a decision on the type of vehicle used for travel (pool, personal or rental) based on the frequency of travel as well as the distance per trip. If a decision is made, with your approver, for you to continue using a personal vehicle, both your research and the rationale must be documented in the travel request system.
- f. If using a personal vehicle, keep daily logs to track the business use. This can be done using the expense system for KGCFS staff.
- g. For KGCFS staff, if using a personal vehicle over 200km a day and outside of the jurisdiction of Sudbury and Manitoulin (for example going to North Bay, Barrie, Toronto, Ottawa etc.) a flat rate instead of mileage rate is to be used. The rate is \$85 per day + gas. Ensure vehicle is filled before the trip and filled up again right after the trip. Submit the receipt for the gas that was used after the trip. The preferred method before using a personal vehicle is to use a pool vehicle or a rental. For any travel within the jurisdiction of Sudbury and Manitoulin the current mileage rate will be used. Any exceptions to this rule must be approved at a manager level or above and a full business reason for the exception must be noted on the travel request and the expense submission.
- h. For KGCFS board members, foster parents, volunteers and elders, if using a personal vehicle the mileage rate will be used. All travel outside of the districts of Sudbury and Manitoulin must be coordinated through central bookings and the preferred method of pool vehicle or rental vehicles is to be used. Only if these are not valid options is a personal vehicle to be used and details as to why the personal vehicle was required is to be documented in the travel request system.

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14.07 Accident Reporting:

- a. All accidents must be reported immediately to local law enforcement authorities and your immediate supervisor. In addition:
  - i. if you are using a fleet vehicle, advise the Property Officer;
  - ii. if you are using a rental vehicle, advise the rental car agency and contact the Property Officer and central bookings to initiate a claim; and,
  - iii. if you are using a personal vehicle, advise your own insurer.

14.08 Reimbursement and Rates:

- a. Rates are based on kilometers accumulated from April 1 of each year (fiscal year).
- b. Expense claims must be submitted with distances calculated in kilometers. As per board resolution, KGCFS will pay the Canada Revenue Agency maximum allowed Ontario kilometer rate adjusted every April 1st.

14.09 Parking and Tolls:


- a. Reimbursement is provided for necessary and reasonable expenditures on parking, as well as tolls for bridges, ferries and highways, when driving on KGCFS business.
- b. Parking costs incurred in the office area as part of a regular commute to work will not be reimbursed.
- c. There is no reimbursement for traffic or parking violations.

14.10 Taxis:

- a. Prior approval to use a taxi should be obtained whenever possible. Taxis may be justified in cases where:
  - i. group travel by cab is more economical than the total cost of having individuals travel separately by public transit or shuttle; or,
  - ii. taking a cab allows you to meet an unusually tight schedule for meetings.
- b. Taxis may not be used to commute to work or home except under exceptional circumstances; for instance:
  - i. weather, health or safety conditions indicate it is the best, appropriate option; or,
  - ii. transport of work-related baggage or parcels is required.

14.11 Public Transit:

- a. Local public transportation including hotel / airport shuttles should be used wherever possible.

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14.12 Accommodation:


- a. In the normal conduct of business, reimbursement for overnight accommodation within your office area will be neither authorized nor approved. However, in emergency or highly unusual situations exceptions will be considered. For example:
  - i. you are required to remain close to your office for periods long in excess of (your) standard working hours; or,
  - ii. your services are deemed necessary (and approved accordingly) for the purposes of emergency or crisis management.
- b. There will be no reimbursement for hotel suites, executive floors or concierge levels when traveling.
- c. Reimbursement will be made for single accommodation in a standard room.
- d. Central bookings is to be used to book all hotel accommodations.
- e. For extended stays at a single location, accommodation must be arranged with prior approval. This will take advantage of lower weekly or monthly rates.
- f. Penalties incurred for non-cancellation of guaranteed hotel reservations are the claimant's responsibility and may be reimbursed only in an exceptional circumstance.
- g. Private stays with friends or family are acceptable, and a cash payment or gift may be provided to the friends or family:
  - i. a maximum of \$30 per night is allowed for accommodation including any meals with friends or family, in lieu of commercial accommodation. Instead of a receipt, you must submit a written explanation describing the purpose of the trip, identifying the host and the number of days you stayed; and,
  - ii. the \$30 value may be given in the form of a small gift (which must be accompanied by a receipt) or by cash or cheque.

14.13 Other Kinds of Expenses Travel Advances:

- a. Travel advances are only to be given if the person travelling does not have sufficient cash to pay for items required up front. The cash advance will be collected at the first available opportunity when the traveler submits their expenses. Only the amount required to cover expected costs is to be asked for. It needs to be asked for as early as known to allow finance time to get it in their account.

14.14 Passports, Visas and Immunization:

- a. You may be reimbursed for:
  - i. the cost of a passport if you are traveling to the United States; and,
  - ii. the cost of a passport and / or visa, plus the cost of immunizations and medications if necessary, for international travel.

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14.15 Personal Care:


- a. If traveling on business for five consecutive days or more, reimbursement is allowed within reasonable limits for expenses such as:
  - i. laundry;
  - ii. dry cleaning; or,
  - iii. hotel valet services (e.g., shirt pressing, suit steaming, shoe polishing, etc.)  
Itemized receipts are required.
- b. You will not be reimbursed for personal or recreational items (e.g., toothbrush, pay-per-view, or items from the mini-bar).

14.16 Tips / Gratuities:

- a. You may be reimbursed for reasonable gratuities for porter, hotel room services, and taxis. Keep a record of gratuities paid.
- b. Examples of reasonable amounts for gratuities include:
  - i. 10% on a taxi fare;
  - ii. \$2 - \$5 for housekeeping for up to two nights in a hotel, up to \$10 for a longer stay;
  - iii. \$2 per bag for a porter; or,
  - iv. 15% on restaurant meals.

14.17 Telecommunication:


- a. Wherever possible, you are expected to use the least expensive means of communication, such as:
  - i. calling cards; and,
  - ii. internet access.
- b. Use audio or video conferencing whenever possible, as an alternative to travel.
- c. If you are away on KGCFS business, reimbursement will be made for:
  - i. reasonable, necessary personal calls home for each night away; and
  - ii. additional business expenses, such as:
    - business calls
    - emergency calls from air or rail phones
    - internet connections and computer access charges
    - facsimile transmissions
    - word processing and photocopying services
    - rental and transportation of necessary office equipment

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**15** Meals:

15.01 Rules:

- a. Reasonable and appropriate meal expenses may be reimbursed. You may incur a meal expense when you are on government business and you:
  - i. are away from the office area (e.g., at least 24 km) over a normal meal period; or
  - ii. have prior approval for the expense (e.g., a business meeting within the office area that must occur over lunch).
- b. Meal expenses will be reimbursed at the established meal reimbursement rates, regardless of the actual meal costs. This is a meal allowance. Taxes and gratuities are included in the meal reimbursement rates. Receipts are not required to be submitted with meal claims or retained.
- c. Meals must be purchased in order to be able to submit a claim for reimbursement.
- d. Alcohol cannot be claimed and will not be reimbursed.
- e. In limited and exceptional circumstances (e.g., health considerations; limited options available) where a meal expense is higher than the meal reimbursement rate, the actual cost of the meal may be reimbursed. In these situations, the claim for meal reimbursement must be accompanied by an original itemized receipt and a written rationale for exceeding the rate. A credit card slip is not sufficient. Approval is subject to managerial discretion and pre-approval is to be sought.
- f. There may be situations where an individual pays the meal expenses for a group of individuals. In such cases, the individual may be reimbursed for the total of all meals purchased at the reimbursement rate for that meal. Group meal expenses can be claimed only:
  - i. by the most senior person present – expenses cannot be claimed by an individual that are incurred by his / her approver; and,
  - ii. it is preferred that this method is not used regularly and that each individual pays for their own meal and submits their own claim.
- g. Reimbursement is for restaurant / prepared food only. Reimbursement for groceries must have prior approval. A receipt and a written rationale must be submitted with the claim.
- h. Reimbursement will not be provided for meals consumed at home or included in the cost of transportation, accommodation, seminars or conferences.
- i. If you travel as a regular part of your job, your meals will not normally be reimbursed unless you have obtained prior approval.

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15.02 Meal Rates in Canada and USA:

Reimbursement for meal expenses incurred in Canada and USA is subject to the meal reimbursement rates set out in the chart below. These rates are an allowance and include taxes and gratuities. The rate while in the USA are in USD\$ and the exchange rate for that day is to be used to be reimbursed in CAD\$.

<b>Meal Type</b>	<b>Meal Reimbursement Rate</b>
Breakfast (3:00 am until 11:00 am)	\$10.00
Lunch (11:00 am to 5:00pm)	\$12.50
Dinner (5:00 pm to 3:00 am)	\$22.50


**16 Hospitality**

16.01 What is “hospitality” for the purpose of this Directive?:


Hospitality is the provision of food, beverage, accommodation, transportation and other amenities at public expense to people who are not engaged in work for the government of Ontario.

16.02 Rules:

- a. All hospitality requests must be approved by the Executive Director or in the absence of the Executive Director the appointed delegate of the Executive Director. Functions involving only people who work for KGCFS 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: OPS employees, agency / organization employees, appointees or consultants.
- b. Hospitality may be extended in an economical and consistent manner when:
  - i. it can facilitate government business; and,
  - ii. it is considered desirable as a matter of courtesy or protocol.
- c. Expenses that do not fit the definition of government hospitality will not be reimbursed. Examples of such expenses would be: office social events, retirement parties and holiday lunches.
- d. Prior written approval is required for hospitality events where alcohol will be served (see responsibilities regarding alcoholic beverages, below in (f)).


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- e. When hospitality is appropriate - hospitality may be extended on behalf of the government when:
- i. engaging in discussion of official public matters with, or sponsoring formal conferences for:
    - representatives from other governments;
    - the broader public sector;
    - business and industry;
    - public interest groups; or,
    - labour groups.
  - ii. providing people from national, international, or charitable organizations with an understanding or appreciation of Ontario and the workings of its government;
  - iii. honouring distinguished people for exceptional public service in Ontario;
  - iv. conducting prestigious ceremonies for heads of state, government or distinguished guests from the private sector;
  - v. the business of the agency / organization includes hospitality functions; and,
  - vi. other hospitality functions as approved by the Deputy Minister or CEO, providing they conform to the rules listed in this section of the Directive.
- f. Responsibilities regarding alcoholic beverages. Prior written approval is required as follows:
- i. Agencies / Organizations:
    - from Deputy Ministers with no delegation of the authority;
    - Ministers have no authority to approve;
    - TB / MBC may provide approval on an agency / organization basis;
    - complete the appropriate form;
    - reimbursement of alcohol expenses is allowed only when the appropriate approvals are in place;
    - hospitality may include the consumption of alcohol at a meal or a reception with invitees as defined above, but only when there is a business case;
    - alcohol should be provided in a responsible manner, e.g., food must always be served when alcohol is available; and,
    - preference should be given to wine, beer and spirits produced in Ontario.

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- g. Planning the Event (choose the location):
- i. use a government facility if there is one available and appropriate;
  - ii. if a government facility is not available and another is chosen, the Executive Director must provide prior approval; and,
  - ii. minimize costs where possible, but have due regard for the guests' status, the size of the party, and the intended business purpose.
- h. Managing the Guest List (the host extending the invitation):
- i. must document and justify the list of government representatives;
  - ii. keep the number of government representatives to a minimum, limiting it to those who have a direct involvement in the business purpose of the event;
  - iii. may include the partner of a host or government representative only when required by protocol;
- i. May reimburse expenses incurred by a partner, as a guest of government hospitality with the following provisions:
- i. may be paid only on authorization by the Deputy Minister or agency / organization chair;
  - ii. may include costs for travel, event tickets or tours; and,
  - iii. must be paid directly to the partner concerned.
- j. For hospitality events where guests may include current or prospective vendors of record, approvers must:
- i. obtain prior approval from the Executive Director; and,
  - ii. avoid either the actual or perceived preferential treatment of any vendor.
- k. Submitting the Claim for Reimbursement:  
All expenses must be documented and include original itemized receipts. The claim must include event details regarding:
- i. purpose;
  - ii. date(s);
  - iii. location;
  - iv. type of hospitality (breakfast, lunch, dinner, reception, refreshments, etc.);
  - v. attendees;
    - Ontario government attendees (all people and positions covered by this Directive) listed by name
    - other attendees listed by name and organization
  - vi. appropriate prior approvals.



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- I. Gift-Giving:
  - i. appropriate token gifts of appreciation, valued up to \$30, may be offered in exchange for gifts of service or expertise to people who are not engaged in work for KGCFS; and,
  - ii. in the case of gifts for ceremonies and traditional activities the \$30 limit may not be appropriate for the expertise, skill and time involved. In these cases an appropriate gift of over \$30 will be allowed while still taking into account the best value for the work involved.