



Category	Administration
Subcategory	Finance
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Policy

As a Broader Public Sector (BPS) organization, the Society will follow the requirements set out in the Broader Public Sector Expenses Directive, 2020. The Society will reimburse for all reasonable travel, meals and miscellaneous expenses incurred for Society business. Expense reimbursement practices will be fair and transparent while maintaining accountability and value for money.

This policy applies to

- Staff
 Students
 Foster parents
 Volunteers
 Consultants/Contractors

Definitions, if applicable

Term	Definition
Business Expenses	Any expenditure that is incurred by a person as part of their role with the Society and subsequently reimbursed by the Society.
Consultants/Contractors	A person or entity that provides services to the Society, who is not under an employment agreement.
Personal Expenses	Expenses that are not business related, including but not limited to expenses for: recreational purposes (video rentals, mini-bars, etc.); personal items; traffic and parking violations; social events, alcoholic beverages; and friends or family members (unless specifically permitted by the Society's Hospitality and Honorariums Policy).

Related Procedure

Reimbursable expenses include mileage, travel costs, accommodation, meals, and gratuities. Personal expenses will not be reimbursed.

Reimbursement will only be made up to the limits set out in this policy.

The Society reserves the right to audit employee expense reports periodically to ensure compliance with policies and procedures. Any fraudulent, falsified, or non-compliant expenses may result in disciplinary action, including reimbursement forfeiture and potential termination.

Claimant Responsibilities

Persons involved in the reimbursement of expenses have the following responsibility:

- Be fiscally responsible;
- Obtain all appropriate approvals before incurring expenses;
- Submit itemized receipts (paper, electronic or scanned format), with all claims. Credit card/bank statements are insufficient documentation. If itemized receipts are not available or are not possible, submit a documented explanation with the claim to provide the approver with adequate information,
- Submit claims within the timeframe specified by the organization's rules (see Appendix 1 for timelines);
- Repay any overpayments.
- If leaving employment, submit any claims for expenses prior to the last day of employment.

Approver Responsibilities

- Ensure that claims are directly related to the conduct of duties on behalf of the Society and that expenses are reasonable in the circumstances and within the guidelines of this policy. Approving persons are responsible for taking corrective action when necessary for inappropriate claims.
- Requests for reimbursement will not be rejected solely because they arose from mistakes or misinterpretations of the requirements of this Policy. Decisions whether to approve reimbursement or to require repayment will be reviewed on a case-by-case basis. Where an approver decides to exercise discretion in making an exception, the rationale for the exception must be documented and accompany the claim.

- Approvers are prohibited from approving their own expenses, therefore expenses for a group will be claimed by the most senior person present.
- Approvers are to complete a full audit of the expense submission for each employee they supervise twice per fiscal year. This requires a full review of mileage, expense(s) and receipts.
- Expense approval limits are defined in the Society's Authorities for Obligation and Payments - Managing Policy. Multiple mileage claims may accumulate over \$1000 within the submission timeframe and as an exception to the policy, they do not require Director approval.
- As per Board Policy, the Board President will approve the reimbursement or expenses for the ED.

Finance Department Responsibilities:

- spot checking calculations, verifying that supporting documentation is sufficient, and obtaining explanation for any queries,
- correctly processing the reimbursement, monitoring trends for costs and claims, and
- review the limits set out in this policy on a regular basis, including a review of the limits permitted by the Ministry for people acting on its behalf. Any changes to limits will be approved by the ED.

1) Travel

When traveling on Society business the most practical and economical way to travel (including accommodation) will be chosen in each circumstance, unless an exception is granted by the appropriate authority.

- Normal travel related to Society services and within the Society's area of jurisdiction (Hamilton) and society-related business due to placement outside of jurisdiction does not require prior approval.
- Travel outside Ontario requires prior approval from the appropriate Department Director. A proposal for travel outside of Ontario demonstrating the essential nature of the travel and that the requested travel arrangements (e.g., transportation, accommodation) are cost-effective, must be provided. The proposal will include an itemization of all proposed expenses.
- Travel outside Canada requires prior approval from the Executive Director. A proposal for travel outside of Canada demonstrating the essential nature of the

travel and that the requested travel arrangements (e.g., transportation, accommodation) are cost-effective, must be provided. The proposal will include an itemization of all proposed expenses.

- Air travel is to be organized by the Senior Administrative Assistant. No arrangements will be confirmed until all authorized documentation referred to above has been received. See detailed procedures in Appendix 2.
- For the purpose of this policy, travel does not refer to a person's regular commute to work – expenses related to a person's regular commute are not reimbursable.

2) Personal Vehicles

- The Society assumes no financial responsibility for privately owned vehicles other than paying the mileage rate. The Society is not responsible for reimbursing deductible amounts related to insurance claims. Those driving a personal vehicle for Society business cannot make a claim to the Society for damages.
- Claims for mileage reimbursement are to be submitted using the approved process (I-Expense). Claimants must ensure the required purpose of each trip is documented and that all forms indicate start and end points for each trip claimed.
- The rate for reimbursement of mileage will be the rate in the collective agreement.
- Where employees travel directly between their home and a business-related location (e.g., client, training, meeting, conference), reimbursement will be based on the lesser of the distance from their home or from the Society's office at 26 Arrowsmith Road to the business location.
- Toll road (i.e., 407 ETR) charges are reimbursed provided appropriate documentation accompanies the expense claim.
- The necessary parking fees paid during travel for Society business will be reimbursed. Parking meter receipts are not required.
- It is the driver/owner's responsibility to ensure that the motor vehicle insurance includes coverage for business use of the vehicle.

3) Car Rentals

When it is more cost effective or when the total distance to be driven in one trip is expected to exceed 200 kilometers, employees are encouraged to rent cars for business travel instead of using their own vehicle.

- The size of the rental car must be the most economical and practical required for the business task and number of occupants. Luxury and sports car rentals are prohibited.
- The rental car must be refueled before returning it to avoid higher gasoline charges imposed by the rental car agency.
- The Society carries Liability Insurance on rental vehicles. As such, collision damage/loss waivers or additional insurance offered by the car rental agency should not be purchased.

4) Overnight Accommodation

- Overnight arrangements require supervisor's approval.
- Reimbursement for overnight accommodation within the Society's area of jurisdiction will not normally be authorized.
- Reimbursement will be made for single accommodation in a standard room and no reimbursement will be made for suites, executive floors or concierge levels.
- For extended stays at one location, long-term accommodation must be pre-approved by the appropriate Department Director and the priority should be to take advantage of lower weekly or monthly rates.
- Staff are required to arrange their own overnight accommodation and to claim reimbursement on the monthly staff expense claim form. The original overnight receipt must accompany the claim for reimbursement.
- Consideration for the most cost-effective overnight accommodation is to be made at the time of reservation (i.e., Air BnB vs. hotel)
- For hotels, the provincial government rate is to be requested at the time of booking.
- Private stays with family and friends are encouraged. A maximum of \$30 per night for gratuitous lodging is allowed. No receipt is required.

5) Meal Allowances

- Employees may request reimbursement for meal expenses incurred when

meeting with a client or other business professional during mealtimes, or as a result of their participation in an off-site training or other business event that was carried on during a meal period. Meal claims include taxes and gratuities. Original, itemized receipts must be provided. Maximum reimbursement amounts per attendee (staff or client) are as follows:

Breakfast	\$ 10.00
Lunch	\$ 15.00
Dinner	\$ 25.00

- For a full day of meal claims, (e.g., breakfast, lunch, and dinner when an employee is traveling for work purposes) employees have the discretion to allocate the daily total three meal rate of \$50.00 among meals, subject to a cap of \$30.00 for any single meal. The maximum cost of meals that will be reimbursed for a full day is \$50.00 including taxes and gratuities. Refer to chart above.
- **Celebratory Meals – Birthdays and Graduations:**
Employees may take children in care out for a celebratory meal on their birthday or for their graduation. Advance approval is not required for this annual meal. Due to the “celebratory” nature of the event, staff may spend an additional \$5 each for the child’s meal and their own meal. All expenses require an itemized receipt. The type of celebration should be indicated on the receipt. The maximum reimbursement amounts per attendee (staff or client) are as follows:

Lunch	\$20.00
Dinner	\$30.00

- Reimbursement of meal costs must not include the cost of any alcoholic beverages.
- Meals and snacks will not be eligible for reimbursement (excluding Society-wide events with pre-approved budget) at:
 - meetings that only include internal staff
 - trainings at the Society

- team Socials
 - workshops or conferences, where meals are included.
- For meals that are centrally purchased (e.g., catering for a pre-approved event), the maximum amount spent per person should not exceed the established meal allowance rate.

6) Other Business Expenses

Occasionally, an employee may incur out-of-pocket expenses on behalf of the Society (e.g., Children in Care, Families receiving Ongoing Service, etc.) These expenses will be reimbursed in accordance with approval limits.

7) Consultants and Other Contractors

- Reimbursement for allowable expenses can be claimed only when the contract or engagement document specifically allows it.
- Expenses for hospitality, incidental or food expenses are not allowable expenses for consultants and contractors or in any contract between the Society and a consultant or contractor.

8) Advances

Advances, which represent a reasonable proportion of expected business-related expenses, may be issued upon request and appropriate authorization. Within 10 days of advance, the person receiving the advance will provide Finance with a list of expenses along with receipts of the reimbursable expenses incurred. Any unused portion of the advance is to be returned. Employees will be reimbursed for business expenses that exceed the original advance.

Appendix 1: Timelines for Submission of Expense Reimbursement Claims

All requests for reimbursement must be submitted before the end of the month following the month in which the expense was incurred (e.g., Any expense incurred in September must be submitted by October 31st). This timeline ensures that the Society records all financial obligations and that reporting to the Ministry is current and complete. This information is crucial as it has a direct impact on cash flow arrangements and forecasting.

Finance staff will process monthly claims and those of the immediately preceding month in the usual way, September and October expenses submitted by October 31st. Claims from prior periods that are greater than 60 days will be returned to the claimant.

For those who, from time to time, may be affected by this and wish to have their claim reconsidered, the following process is to be used:

- You may make a written request to your supervisor identifying the circumstances which prevented you from submitting your claim in a timely manner.
- If your supervisor supports and authorizes your request, they will forward it to their department director for review and authorization
- The original claim together with the supervisor and director authorized explanation, can be forwarded to finance for processing.
- The claim will be paid on the next scheduled deposit processing date.

The Society assumes no obligation to pay expenses submitted more than 90 days after the date they are incurred. Claims need to be submitted before the year end is closed (as communicated by finance – generally around April 15th each year). Exceptions will be made for unexpected, approved leaves.

Appendix 2: Procedures for Children’s Services Workers requesting Airline Travel

In circumstances where Children’s Services staff are required to travel by air to fulfill requirements related to servicing children in care the following will apply:

- The worker will email the Director of Permanency and Resources, their Supervisor, and the Senior Administrative Assistant requesting approval for air travel and outlining the purpose of the trip, the rationale for air travel destination, and the planned timeframe. The email subject should be as follows: *Air Travel Request re: <Name of child in care>*.
- The Director of Permanency and Resources will review the request and provide approval by email response.
- The Senior Administrative Assistant will book travel arrangements using the credit card issued, that are the most cost-effective contingent upon the parameters related to the need for travel outlined in the email by the worker.
- The Senior Administrative Assistant will print to PDF a copy of the invoice for the travel arrangements along with the approval email, which the Director of Permanency and Resources will electronically sign. This will then be forwarded to Finance for reconciliation of the monthly credit card statement.
- Arrangements for car rental and hotel accommodation must also receive prior approval from the Director of Permanency and Resources but are the responsibility of the worker to book and arrange payment. The worker submits the related invoices in accordance with the staff expense policy.
- This procedure will be reviewed annually with the Children’s Services Supervisors.

Related Resources

- [Broader Public Sector Expenses Directive 2020 | ontario.ca](#)
- [Credit Cards policy](#)
- [Use of Agency Vans policy](#)
- [Car Rental Information](#)