

Policy Type: Finance	Policy Name: Travel, Meals & Hospitality	Total Pages: 13
		Effective Date: May 2, 2018
Approved By: Senior Management		Revision Dates: April 1, 2014

POLICY

Family and Children's Services of Frontenac, Lennox and Addington (FACSFLA) is an agency primarily funded by the Province of Ontario with public resources

This policy supports the Agency's commitment to the effective and efficient use of public resources and applies to any person incurring expenses in the course of their work for or on behalf of the Agency.

This policy is founded upon the following four key principles:

- **Accountability**
The Agency is accountable for public funds used to reimburse travel, meals and hospitality expenses, and to ensure that all expenses support the mandate and objectives of the Agency.
- **Transparency**
The rules established by the Agency with respect to reimbursement of travel, meals and hospitality expenses are clear, easily understood and available to the public through access to the Agency's public website.
- **Value for Money**
Public funds received by the Agency are used prudently and responsibly. Plans for travel, meals and hospitality are undertaken with a view to economy and necessity with due regard for health and safety.
- **Fairness**
Legitimate and authorized expenses incurred during the course of business are reimbursed.

The Agency has no obligation to reimburse expenses which do not comply with this policy. In the event of an overpayment of expense claim, such overpayments will be recovered promptly from the payee. Designated signing authorities are responsible to ensure compliance with this policy and to take remedial action in situations of non-compliance.

This policy and the supporting procedures comply with the Ontario Management Board of Cabinet Broader Public Sector Expenses Directive and supporting guidelines and FAQ documentation.

Applicable Legislation and Regulations

Ontario Management Board of Cabinet, Broad Public Sector Expenses Directive, effective April 1, 2011

Related References, Policies, Procedures and Forms

Agency Vehicle	Policy/Procedure
Designated Financial Expenditure Authorization	Policy/Procedure
Perquisites	Policy/Procedure
Procurement	Policy/Procedure
Request for Funds (Lotus Notes)	Form
Travel & Expenditure Claim, Non-Staff (TBD)	Form
Travel Authorization Request	Form

Purpose

Definitions/Background/Explanatory Notes:

“Mileage” means the prevailing reimbursement rate per kilometer, as established in the Agency’s collective bargaining process and applies to anyone using their personal vehicle while travelling in the course of work on behalf of the Agency. This rate includes all costs for fuel, insurance, maintenance and any other costs relating to operating and maintaining personal vehicles. Mileage may not be claimed for travel using an Agency or rental vehicle.

“Staff” For the purposes of this procedure, “Staff” means any individual travelling in the course of work on behalf of the Agency. Direct employees of the Agency will make claims for reimbursement via the Agency’s electronic claim submission process. All others will make claims for reimbursement using the Agency’s current approved claim form.

“Travel Authorization Request” means the Agency’s approved request form. This form includes rationale and purpose for travel, estimated cost of travel (where appropriate), request for hotel and travel reservations and travel advances and approval for travel according to the Agency’s Designated Financial Expenditure Authority.

PROCEDURE:

Individuals performing work for or on behalf of the Agency may incur reasonable and necessary expenses related to travel, meals and hospitality. Such expenses will be reimbursed by the Agency subject to the following rules, guidelines and procedures.

Reimbursable expenses are work related, appropriate and strike a balance between economy, effectiveness, timeliness, health & safety and efficiency of operations. Reimbursable expenses are validated and supported by clear and objective documentation.

With the exception of specific hospitality provisions within this procedure, the Agency will not reimburse expenses of a personal nature, including but not limited to:

- Alcoholic drinks (except as noted under hospitality)
- Family members or friends, unless part of hospitality
- Late claim submissions as noted in Section 5 of this procedure
- Personal items or entertainment
- Recreation
- Social events that do not constitute hospitality
- Traffic and parking violations
- Travel to and from work (except as specifically noted within this procedure)

Detailed procedures for expense claims are included in Section 5 of this procedure and non-compliance with those requirements will result in disallowance of claim.

1. Pre-Approval for Travel, Meal and Hospitality Expenses

All travel expenses excluding training requiring pre-approval are substantiated by a completed Travel Authorization Request.

- Proposed travel costs will reflect the most economical, efficient and effective choices and will be itemized in detail.
- Request for travel authorization will include the rationale for travel and estimated costs of travel.
- Requests for hospitality will include the anticipated benefit to the Agency as the result of hospitality extended, the names, titles and establishments of individuals to whom hospitality is extended and the expected form of hospitality

Pre-Approval Requirements for Travel, Meals & Hospitality	
Within the counties of Frontenac, Lennox & Addington or travel related to placements in outside paid resources or travel related to day to day employment duties	Is normal travel and does not require pre-approval, except where hotel accommodations are required
Other travel, within Ontario	Preapproval according to Agency Designated Financial Expenditure Authority, Appendix "A"
Other travel, outside of Ontario	Executive Director or Director
Other travel, outside of Canada	Executive Director
Hotel accommodations for any class of travel	Preapproval according to Agency Designated Financial Expenditure Authority, Appendix "A"
Hospitality	Preapproval according to Agency Designated Financial Expenditure Authority, Appendix "A"

- Claims for travel expenses, once incurred, are approved at the appropriate level of the Agency as per the Agency's Designated Financial Expenditure Authority Procedure Appendix "A" and according to Section 5 of this procedure.

2. Vehicle Travel

Agency staff to use personal vehicles, Agency vehicles and car rentals to meet their vehicle travel requirements, subject to the following provisions.

Round Trip or Daily Travel in Excess of 200kms

Where daily travel total is expected to exceed 200 kilometers, staff required to

1. Use an Agency Vehicle
2. Where an Agency Vehicle is unavailable, rent a car
3. Staff have the option to use their own car and bill the lesser of kilometers driven to a maximum of 200kms per day

Agency vehicles can be used for trips under 200kms and are reserved through the electronic reservation system. Requirements and procedures for use of Agency vehicles are outlined in Policy Agency Vehicles.

Car rentals are limited to mid-size vehicles, and driven only by the renter (staff). Costs are invoiced directly to the Agency and additional insurance is to be declined at the time of rental. Staff members are responsible for refueling of rental vehicles prior to their return to the rental agency. Operating costs (fuel and parking) for rental vehicles are paid by staff and receipts submitted for reimbursement, subject to the requirements of this procedure.

Use of 407 ETR

Employees may choose to use the 407 ETR route. ETR charges will be reimbursed by the Agency either to the car rental company or to the employee, provided appropriate documentation, including rationale for usage, accompanies the expense claim.

Excluded Vehicle Expenses

The Agency will not reimburse:

- Fines for illegal parking or other traffic violations
- Non-mileage expenses (such as parking and fuel) not substantiated by receipts

Mileage from Home to Non-Office Designation

Every staff member will have a “primary” place of work. For most staff this will be 817 Division or 99 Advance Avenue. This will be considered their “work” location. Travel to and from their “primary” or “work” location to other FACSFLA sites will be treated similar to any other travel to Non-Office locations.

In the event a staff member travels directly to a client or other non-office destination from home, mileage will be reimbursed only for the excess of mileage incurred over normal travel distance to work.

Example A

Distance from home to work is 10km.

Distance from home to non-primary work location (client or other) is 12 km.

Reimbursable portion is 2 km.

Example B

Distance from home to work is 10km.

Distance from home to non-primary work location (client or other) is 8 km.

Reimbursable portion is 0 km.

Mileage from the first place of work (client or other non-office destination) to next place of work (office or other non-office destination) is reimbursable

Mileage from Non-Office Destination to Home

In the event a staff member travels directly from a client or other non-office destination to home, mileage will be reimbursed only for the excess of mileage incurred over normal travel distance to home.

Example A

Distance to home from work is 10km.
Distance to home from non-primary work location is 12 km.
Reimbursable portion is 2 km.

Example B

Distance to home from work is 10km.
Distance to home from non-primary work location is 8 km.
Reimbursable portion is 0 km.

Staff members who are required to make an additional trip into the office (ex: emergency after hours staff, events outside of normal working hours such as training or foster parent recruitment, emergency after hours call-in) will be reimbursed mileage for the round trip.

The “primary” work location for After House workers, while performing their After Hours duties, will be their home (residential) address.

Mileage Audits

The Finance Department is responsible to conduct routine mileage audits of expense claims using internet mapping programs. It is recognized that minimal variances may be observed using these tools, however where the difference is significant, the Finance Department will advise the individual approving the expense claim. Differences will be required to be explained/justified or the mileage differential will be adjusted on the next submitted expense claim.

Documentation of Claims for Vehicle Expenses

Refer to Section 5 of this procedure for documentation of vehicle related expenses.

3. Non-Vehicle Travel Expenditures

The Administrative Assistant - Operations makes all training related non-vehicle travel arrangements. The Senior Administrative Assistant to Director of IT and Infrastructure makes all other non-vehicle travel arrangements, including air and rail transportation arrangements and hotel reservations. Requests for reservations are to be submitted via the Travel Authorization Request form as far as possible in advance of anticipated travel dates to ensure timely and economical procurement of travel arrangements (10 days minimum advance notification unless there are extenuating circumstances). Non-vehicle travel arrangements made on behalf of Agency staff and Board members will be prepaid by the Agency credit card or invoiced directly to the Agency where possible and practical.

Rail and Air Transportation

For all non-vehicle transportation, the standard class is coach/economy. Air transportation costs are invoiced to the Agency or prepaid by the Agency where possible.

Hotel Accommodations

Expenses for hotel accommodations will be limited to the equivalent cost of single accommodation in a standard room. The cost of concierge and luxury suites will not be reimbursed. Government rates and/or discounted rates are requested for all hotel reservations and where such rates are available, staff may be requested to provide photo I.D.

Hotel reservations are guaranteed with the use of the Agency credit card. Staff are required to pay for their accommodations at the time of check-out and submit receipt for reimbursement.

Additional costs incurred during the stay are paid by the individual travelling and submitted for reimbursement per standard Agency procedure.

For extended out of town stays at a single location, long term accommodation including a housekeeping facility may be arranged to ensure economical use of funds.

Staff members are responsible to cancel hotel bookings to avoid no-show charges. Hotel charges incurred due to a no-show will only be reimbursed if cancellation results from exceptional circumstances and are approved by a Director.

Meals

Meal expenses will be reimbursed, subject to the Agency's meal allowance amounts, where the expenses incurred are as the result of either:

- Approved out of region travel resulting in being away from the Agency's geographical jurisdiction over regular meal times, leaving home prior to 7:00 a.m. or arriving home after 7:00 p.m.
- Where an employee is required to be away from the office during a normal lunch period, while attending meetings, training and/or at court, and is unable to return to the office for lunch, the normal lunch allowance will be reimbursable.

At no time will an employee be eligible for a meal allowance when a meal is consumed at home prior to departure or upon return.

Meal allowance rates are set out individually for breakfast, lunch and dinner; however when situations apply where the full daily amount is allowable, flexibility is allowed for the individual meal allowances. Cumulative receipts for reimbursement will not exceed the total daily allowance (eg. No breakfast receipt but lunch and dinner receipts).

Meal allowances are inclusive of gratuities.

Reimbursement of meal costs will, in no case, include the cost of alcoholic beverages.

Agency Meal Allowance Amounts

Breakfast	\$10.00
Lunch	\$16.00
Supper	\$25.00
Full Day	\$51.00

Meals for Clients

From time to time, it may be beneficial to provide a meal for a client. When necessary, such meal costs are subject to the Agency standard meal allowance rates. Rationale for the expenditure will be included in the travel expense claim.

Expenses for a Group

In cases where two or more staff members incur meal related expenses at the same time and location, the staff member with the higher spending authority (according to Designated Financial Expenditure Authorization Procedure) will claim the meal expenses.

Taxi Travel

Where other means of travel are not available or practical, taxi travel will be reimbursed with the provision of receipts.

Personal Calls Home

Reimbursement will be made for reasonable costs for necessary personal calls home for each night away. Where possible, if less expensive, cell phones to be used.

Other Expenses

Reasonable gratuities for hotel room services, taxis and meals (within the designated meal allowance) will be reimbursed. Likewise, reasonable expenses related to parking meters, bus tickets and subway tokens will be reimbursed. With the exception of gratuities for meals, receipts are not necessary to support reimbursement of these expenses.

Additional expenses may be incurred while travelling on Agency business not specifically contemplated in this procedure. Reasonable work-related expenses such as business calls, air/rail phones, computer access charges, photocopying and/or fax expenses will be reimbursed with the submission of receipts.

Loyalty Programs

Staff may participate in loyalty programs (i.e.: frequent traveler programs) provided they select the most cost-effective means of travel and that the presence or absence of such a program has no impact on the choice of travel or accommodations.

Documentation of Claims for Non-Vehicle Expenses

Refer to Section 5 of this procedure for documentation of non-vehicle related expenses.

4. Hospitality

Hospitality is the provision of food, beverages, accommodation, transportation or other amenities to persons not employed by the Agency or any other Broader Public Sector organization or Ministry of the Ontario government. Hospitality is intended to provide incentive or express appreciation, to facilitate Agency business or is desirable as a matter of courtesy.

Hospitality is extended in an economical, consistent and appropriate way. Where alcoholic beverages are included in the provision of hospitality, approval with appropriate documentation for rationale must be obtained prior to the event from the Executive Director.

Where staff receives hospitality, conflict of interest and the Agency's Procurement Code of Ethics will prevail in determining whether such hospitality is acceptable. Gifts of appreciation must be token in nature (less than \$50.00 in value). Managers are responsible to ensure staff is aware of conflict of interest and Code of Ethics standards.

From time to time, the Agency may sponsor staff events such as breakaway days, team meetings or other training events where meals are provided. These events are undertaken for the general benefit of the Agency, to permit excellence in human resource management or professional development. These events are not considered hospitality. Meals provided during such events shall be consistent with the per-meal allowances outlined in Section 3 – Meals.

Documentation of Claims for Hospitality Expenses

Refer to Section 5 of this procedure for documentation of hospitality related expenses.

5. Procedures for Approval & Reimbursement of Expenses, Travel Advances, and Exceptions to Documentation Requirements

Form of Submission of Claims

For staff, expense claims of any nature are submitted through the Agency's electronic claim system.

Approval of Travel, Meal and Hospitality Expense Claims

All expense claims are approved prior to submission to the Finance Department, according to the Agency's Designated Financial Expenditure Authority Procedures Appendix "A".

Approvers are responsible to verify the appropriate documentation and to take appropriate action to resolve compliance issues. After approval, claims are forwarded to Finance for processing. In approving expense claims, approvers will ensure that claims are:

- Consistent and in compliance with this procedure
- Expenses are necessarily incurred in the performance of Agency business
- Appropriate receipts are provided to support expense claims
- Unusual items are appropriately explained and documented or proof is provided where prior approval has been received
- Rationale for exceptions is documented and accompanies the expense claim

In approving claims, Approvers will ensure decisions are:

- Subject to good judgment and knowledge of the situation
- Exercised in appropriate circumstances
- Able to stand up to scrutiny by auditors and the public
- Fair, equitable and appropriate

Approvers may not approve their own expense claims. Expense claims must be approved by an individual at a minimum one level higher on the Agency's Designated Financial Expenditure Authority procedure Appendix "A".

Processing of Claims/Processing of Overpayments

Expense claims are processed by the Finance Department. Overpayments of claims or payments for excluded claims will be recovered from the claimant by the Finance Department upon discovery or as soon as practical thereafter.

Time Limits for Submission

Expense claims should be submitted for reimbursement no later than 10 days following the month in which they were incurred to allow for proper tracking of monthly financial expenditures.

For Foster Parents and Volunteers, given that we do not have an electronic process in place; expense claims should be submitted for reimbursement no later than the 30th of the month following the month in which they were incurred.

Late submissions:

- Expenses submitted later than 10 days after the month in which they were incurred may be considered for approval by their Manager. Expenses submitted more than 30 days past the end of the month in which they were incurred will only be approved by a Director in extenuating circumstances.

Documentation to Substantiate Expense Claims

Nature of Expense	Validation Required
Mileage Expense	<ul style="list-style-type: none">• Date of Travel• Start and end points (full civic address)• Purpose (ex: home visit, training)• Client/case name (if applicable)• Distance travelled
Fuel & parking	Original receipt (not debit/credit card slip)
Meals and related gratuities	Original receipt (not debit/credit card slip)

Hotel	Hotel invoice, detailed (not debit/credit card slip)
Rail or air	Boarding pass (printed email if electronic) to substantiate actual travel plus detailed receipt (not credit/debit card slip)
Hospitality	Detailed receipt, including names, titles, establishments of individuals involved, (not debit/credit card slip)
All Other	Original receipt (not debit/credit card slip)
Parking meters, public transportation tickets, subway tokens	No receipt required

Missing Documentation

Where a receipt or other required documentation has been misplaced, an exception to the documentation requirements may be made at the discretion of the Approver provided it is supported with the appropriate documentation from the claimant confirming the expense detail and the loss of the receipt. Habitual lack or loss of documentation (more than three in a twelve month period) may result in withdrawal of this privilege at the discretion of the Manager of Finance in consultation with the manager of the claimant.

Exceptional Requests for Reimbursement

Requests for reimbursement should not be rejected solely because they arose from mistakes or misinterpretations of the requirements of this procedure. Recommendation to approve exceptional reimbursement will be made based upon documented rationale provided by the employee’s manager and will be considered for approval on a case by case basis at the Senior Management level. A decision to make an exception to a claim will be guided by the following principles:

- Fair – use discretion and latitude to act in a reasonable manner
- Flexibility – management decisions respect the duty to accommodate, to respond to persons’ needs and interests and to consider unforeseen circumstances
- Stewardship – to ensure consistent, fair and equitable application of this procedure giving consideration to all circumstances while maintaining the shared responsibility of wise and prudent use of Agency resources

Travel Advances

Where the estimated total out of pocket cost of a trip exceeds \$200.00 staff may submit a Request for Funds no later than ten days prior to departure date.

An expense claim related to the trip must be submitted according to the standard timelines for claim submission, however any unused funds are returned to the Finance department, immediately upon completion of the travel. Subsequent expense claims will be reduced by the amount of any outstanding advances.

6. Expenses for Contractors and Other Consultants

Contractors and other consultants engaged in work on behalf of the Agency may be allowed to claim personal travel expenses only, as defined within their contract for work with the Agency.

7. Exceptions to this Procedure

Exceptions to this procedure and related policies are reviewed on a case by case basis at the discretion of a Director, the Executive Director or Board of Directors. The rationale for any exception is documented and accompanies the claim for payment. Exceptions require approval at the appropriate level on the Agency's Designated Financial Expenditure Authority Procedures, Appendix "A" at one level above that which would normally be appropriate.

In review and approval of such exceptions, the following will be considered:

- Reasonableness/appropriateness of the request
- Adequacy of documentation and explanation
- Ability of the request to stand up to scrutiny by members of the public and auditors

8. Record Keeping

Documentation related to any sections of this policy will be retained in an accessible format (paper or electronic) subject to the same provisions as all other accounts payable files and records.