

COMMUNITY LIVING GUELPH WELLINGTON

POLICY

Classification: Administration - Finance
Subject: Corporate Expense Policy
Policy #: C170
Effective Date: March, 2004
Revised Date: June, 2015

Policy:

Community Living Guelph Wellington reimburses reasonable and justifiable expenses incurred by employees while performing business on behalf of the agency. This policy is in accordance with the Broader Public Sector Expenses Directive and the following 4 principles:

- **Accountability**
Organizations are accountable for public funds used to reimburse travel, meal and hospitality expenses. All expenses support business objectives.
- **Transparency**
Organizations are transparent to all stakeholders. The rules for incurring and reimbursing travel, meal and hospitality expenses are clear, easily understood, and available to the public.
- **Value for Money**
Taxpayer dollars are used prudently and responsibly. Plans for travel, meals, accommodation and hospitality are necessary and economical with due regard for health and safety.
- **Fairness**
Legitimate authorized expenses incurred during the course of the business of an organization are reimbursed.

This policy confirms that the BPS Perquisites Directive is not applicable to Community Living Guelph Wellington, as Community Living Guelph Wellington does not provide perquisites for staff. For the purposes of the BPS Perquisites Directive, a perquisite refers to a privilege that is provided to an individual or a group of individuals, provides a personal benefit (e.g. club membership), and is not generally available to others.

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PROCEDURES

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All expenses submitted by an employee must be approved and signed by the appropriate signing authority as outlined in Policy C190 Purchasing/Authorization Limits. The authorizing employee is responsible to ensure that all claims are correct, reasonable, and in accordance with this policy. Incorrect or incomplete expense reports and/or cheque requisitions will be returned and will not be processed until they are corrected and properly authorized.

Expenses must be submitted within three months of the date incurred in order to be considered for payment. The only exception to this are expenses incurred in the fourth quarter of the agency's fiscal year (ie Jan, Feb, March); these expenses must be submitted no later than three weeks following March 31st.

Permission to attend workshops/conferences and eligibility for associated expense reimbursement must be pre-approved by the employee's manager. And must be completed, authorized by the manager and distributed as outlined on the form.

Reimbursable Expenses covered by this policy include: transportation, accommodation, meals, conference registration fees and approved personal business expenses as outlined. These expenses must be: work-related, modest and appropriate, and strike a balance among economy, health and safety, and efficiency of operations.

Non-reimbursable personal expenses include (but are not limited to): traffic or parking violations; fines and penalties; vehicle damage (or corresponding insurance deductible amounts) due to a collision, negligence or criminal act; personal property damage; recreational, social or family expenses not required to conduct Community Living Guelph Wellington business, alcohol (e.g. alcoholic drink as part of a

meal expense); gratuities of greater than 15% included in meal purchases.

The finance department will issue a T2200 Form (Declaration of Conditions of Employment from CRA) to an employee upon request.

ASSOCIATED DOCUMENTS:

- Fi03 Cheque Request
- Fi11 Travel Expenses
- C515 Planned Building Renovations
- C160 Purchasing - Capital

PROCEDURES/THRESHOLDS for Reimbursable Expenses:

1. Travel:

Mileage Allowance

A mileage allowance is provided to employees who drive their personal vehicle while on agency business. Mileage is documented on a Travel Expense claim (Fi11) form, approved by the employee's supervisor and forwarded monthly to the Human Resources Department (Payroll) for reimbursement via direct deposit with payroll.

Wherever possible it is expected that employees will car pool with other employees.

Mileage information required to be included on Travel Expense form is: date of travel, reason for travel (type of mtg., client visit, etc.), details for beginning and end destinations and amount of km travelled.

Applicable mileage rates are listed in the current Collective Agreement.

Original receipts for parking charges (excluding metered parking where receipts not offered) and applicable bridge or highway tolls must be submitted with the Expense Report claim.

Employees using their personal vehicles for Agency business must be insured at the vehicle owner's expense for personal motor vehicle liability. Coverage should be equal to or greater than the minimum liability specified in the Insurance Act Currently \$1million. Drivers must satisfy themselves whether their motor vehicle insurance coverage should include business use of their vehicles. The Agency will not reimburse costs of business use coverage or collision and liability coverage. Community Living Guelph Wellington assumes no financial responsibility for privately owned vehicles other than paying the kilometric rate when used for agency business. Community Living Guelph Wellington is not responsible for reimbursing deductible amounts related to insurance coverage. Those driving a personal vehicle on agency business cannot make claims to the agency for damages as a result of a collision.

Air, Train, Bus, Taxi Travel

It is expected that the most economical and reasonable option available at the time of booking will be utilized. Community Living Guelph Wellington will cover the approved costs for economy/coach class only. The employee will be required to cover the cost of any upgrade. Original receipts/boarding passes are required to be submitted with the Expense Report claim.

2. Meal Allowance:

A meal allowance is provided to employees when travelling away from a Community Living Guelph Wellington office. The maximum allowance rates are based on actual costs incurred, excluding alcohol and gratuities in excess of 15% and are set out in the Current Collective Agreement:

Expenses for a group can only be claimed by the most senior Community Living Guelph Wellington employee present if individual bills are not provided.

3. Accommodation:

Hotel, motel and other accommodation expenses are reimbursed based on actual costs of a standard quality hotel room, and shared accommodation where possible. Original invoice/receipts are required and must include the location of the stay, dates, number of days stayed and the room rate. Employees are responsible for all ancillary room charges such as entertainment, laundry, pay TV/movies, alcohol and special facility charges.

Business related expenses not otherwise mentioned above will be reimbursed, such as computer access, photocopying charges, word processing services, internet connections and facsimile charges provided the charges are reasonable and related to Community Living Guelph Wellington business.

Procedure for the above items:

Claimant

Ensure Travel Expense form (Fi11) is completed as required, including original receipts, prior to submitting to immediate supervisor for approval.

Supervisor

Review form for reasonableness and completeness. Ensure that claims are in accordance with this Policy. Please note that incomplete or incorrect forms will be returned by Payroll to the relevant immediate supervisor for correction before payment is processed.

Send documents to Payroll for processing after authorization has been made.

Executive Director	Review Expense Claims in accordance with C190 Purchasing/Authorization Limits. If applicable, authorize form in specified area. If approval is not given, forward all documents to relevant Supervisor for review. Forward approved claims to Intermediate Finance Specialist for processing.
Finance Manager	Review Expense Claims in accordance with C190 Purchasing/Authorization Limits. If applicable, authorize form in specified area. If approval is not given, forward all documents to relevant Supervisor for review. Forward approved claims to Intermediate Finance Specialist for processing. Review all staff expenses when Intermediate Finance Specialist has completed the pay period claims.
Finance Administrator	Review Expense Claim Form for accuracy and completeness. Return incomplete forms to relevant Supervisor. Correct inaccurately calculated amounts before payment. Fill in mileage spreadsheet for the monthly mileage used and the spreadsheet for Payroll stating the amount to be added to their pay deposit accordingly. Make sure there is the appropriate paper work, receipts attached before processing. Give to the Finance Manager for authorization before adding them to the G/L and payroll.

NOTE: The Executive Director expenses must be approved by another Community Living Guelph Wellington Director and if the claim is more than their approval limit then the claim must be approved by a Board Member.

4. Hospitality Events:

For the purposes of this policy, hospitality is the provision of food, non-alcoholic beverage, accommodation, transportation and other amenities to people who are not engaged to work for:

- Broader Public Sector (BPS) organizations, or
- Any of the Ontario Government ministries, agencies and public entities cover by the Ontario Public Service (OPS)

This does not apply to internal-only events such as All Staff Meeting days, in-house education sessions, required team meetings out of hours, or other staff related business functions. These would be covered under the other areas of this Policy.

Hospitality may be extended in an economical and consistent manner when it can facilitate Community Living Guelph Wellington business and it is considered desirable and as matter of courtesy or protocol. This would apply to events such as an open house event for neighbours of a specific Community Living Guelph Wellington office, or an education event sponsored by Community Living Guelph Wellington at no cost to the general public.

5. Recognition Events:

Employees and representatives (i.e. Board members, volunteers, students) of Community Living Guelph Wellington make important contributions every day, and Community Living Guelph Wellington values all of their efforts. The desire to recognize the contributions of employees/representatives must also be balanced with the requirement for fiscal responsibility of public funds: the concepts of equity and legal compliance.

Formal, Agency-wide recognition events will include: Staff length of service awards, Board recognition and Volunteer Appreciation. Community Living Guelph Wellington managers/supervisors are encouraged to continue to recognize employees/representatives on an ongoing, informal basis (i.e. through verbal and/or written feedback, thank you messages, highlighting accomplishments at team meetings or other public venues, etc.).

NOTE: Items 5 and 6 above are exceptional events at Community Living Guelph Wellington and would require the pre-approval of the Executive Director. In order for the Executive Director to approve this type of expense, he/she will require a rationale for the event and a proposed budget. Once approved, required documentation to be forwarded to Finance for processing.

6. Consultants and Other Contractors:

Under no circumstances can hospitality, incidental or food expenses be considered allowable expenses for consultants and contractors under the rules or in any contract between Community Living Guelph Wellington and a consultant or contractor. Reimbursement for allowable expenses can be claimed and reimbursed only when the contract specifically provides for it.