

POLICY TITLE: EXPENSE REIMBURSEMENT

POLICY: All business related expenses incurred by employees are submitted to the Finance Department for reimbursement on a monthly basis, on a completed and signed expense form.

GUIDELINE:

Accountability

New Path Youth and Family Services of Simcoe County (New Path) is following the Broader Public Sector Expenses Directive issued by Management Board of Cabinet effective April 1, 2011 and is accountable for public funds used to reimburse travel, meal and hospitality expenses. All expenses reimbursed to employees, Board members and consultants or contractors engaged by the organization must be in support of business objectives of New Path and comply with the policy and procedures outlined in this document.

The Chief Executive Officer has the authority to establish additional rules regarding expenses, provided they are consistent with the rules set out in this policy and are necessary to meet specific operational needs. Any additional rules do not replace existing rules outlined in this policy.

Individuals making claims (claimants) are required to:

- Obtain all appropriate approvals before incurring expenses.
- Submit original, itemized receipts with all claims.
- Submit claims no later than 60 days after the date of which the expense was incurred.
- If leaving employment with New Path, claims for expenses must be submitted prior to the last day worked.

Credit card and debit card payment notices are not considered original receipts. When it is not possible to submit the original itemized receipt, a written explanation must approve the other documentation as being sufficient or complete.

New Path will maintain original receipts and records for verification and audit purposes.

Approval of Travel, Meal and Hospitality Expenses

Employee expenses for travel, meal and hospitality will be approved by their Manager/Supervisor. In the absence of the Manager/Supervisor, expenses can be approved by the Manager of Finance or Chief Executive Officer and the Manager/Supervisor will be copied with the approval. Expense reconciliations submitted by Friday for approval will be processed and paid the following week.

POLICY TITLE: EXPENSE REIMBURSEMENT

Directors/ Managers/ Supervisors approving expenses (approvers) are accountable for their decisions which must be:

- Subject to good judgement and knowledge of the situation
- Exercised in appropriate circumstances; and
- Comply with the principles and mandatory requirements set out in this policy

When situations arise and discretion needs to be exercised, approvers should consider whether the request for discretion is:

- Able to stand up to scrutiny by the auditors and members of the public
- Properly explained and documented
- Fair and equitable
- Reasonable
- Appropriate

Travel Expenses

1. New Path employees are to use agency vehicles for agency business whenever possible
2. New Path employees are not required to obtain prior written approval for travel expenses within their assigned work area unless otherwise directed by their Manager/Supervisor.
3. The travel must be necessary for the conduct of New Path services and only the additional kilometers traveled on a shortest distance basis between their meeting/destination and home office location will be compensated.
4. Travel expenses outside of Ontario require prior approval from the Chief Executive Officer or delegate.
5. Least costs travel methods may include car rental or other means of travel. Managers will work with staff to manage travel costs.
6. New Path assumes no financial responsibility for the use of personal vehicles other than paying the current kilometric rate.
7. New Path will reimburse for necessary and reasonable parking for agency purposes.
8. New Path does not reimburse for traffic or parking violations.
9. When planning any travel, business continuity must be considered when determining whether senior management or key individuals with specialized knowledge should travel together.
10. Hotel/airport shuttles or public transit should be used wherever possible.

Insurance

Employees who are required to use a vehicle in the performance of their duties for agency related travel must have a minimum of \$1,000,000 of liability insurance and must ensure they have appropriate insurance coverage for their specific vehicle.

POLICY TITLE: EXPENSE REIMBURSEMENT

Note: *Personal vehicles are not to be used in the transport of clients or their family members with the exception of:*

- *emergency situations*
- *staff who are listed in the Transporting Clients Policy (HR 1-40)*
- *staff who choose to obtain the 6A Rider*

Employees who may be required to use a vehicle in the performance of their agency duties must:

- Retain and carry a valid driver's license;
- Carry proof from their insurance carrier confirming that they have a minimum of \$1,000,000.00 liability insurance and the required 6A Endorsement Rider for their specific vehicle;
- Ensure that their vehicle is in good working order at all times;
- Assume sole responsibility for their individual policy and payment of insurance premiums (employees will be reimbursed for the 6A endorsement rider if they require it)
- Assume full responsibility for the cost of fines resulting from traffic violations, parking tickets, theft, loss or damage to their vehicle etc. while driving on agency business.

Accommodation

1. New Path does not generally reimburse for accommodations while travelling on New Path business. However, if required, single accommodations in a standard room will be made with the approval of Manger.
2. Penalties that are incurred for non-cancellation of guaranteed hotel reservations will be the employee's responsibility and will only be reimbursed in exceptional circumstances.
3. There will be no reimbursement for hotel suites, executive floors or concierge levels.
4. In the normal conduct of New Path's business, reimbursement for overnight accommodation within your office area will be neither authorized nor approved.

Meals

1. Alcohol will not be reimbursed as part of a travel or meal expense. There are no exceptions to this rule. If alcohol is ordered with a meal, the employee is required to request separate receipts for the meal and alcohol consumed. Only the receipt for the meal expense is eligible for reimbursement.
2. Reasonable and appropriate meal expenses will be reimbursed. Meal expenses incurred for New Path business purposes, while the employee is away from the office location, will occur with approval from their Manager/ Supervisor.

POLICY TITLE: EXPENSE REIMBURSEMENT

3. Meals for business meetings at a New Path office location are eligible for reimbursement if the meeting occurs over a meal period and is approved by the Manager/Supervisor.
4. Original, itemized receipts are required and reimbursement must not exceed the actual amount spent on meals. Taxes and gratuities, up to 15%, are included in the meal rates. Reimbursement is for restaurant prepared food and for appropriate groceries.
5. Reimbursement will not be provided for meals consumed at home or included in the cost of transportation, accommodation, seminars or conferences.
6. Reimbursement for meal expenses incurred in Canada is subject to the maximum rates set out below. These rates include taxes and gratuities.
 - Breakfast - Maximum Amount - \$15.00
 - Lunch - Maximum Amount - \$20.00
 - Dinner - Maximum Amount - \$30.00

The meal rates above are not an allowance. They are for individual meals that have been consumed and paid for by the employee, with an accompanying receipt.

When more than one meal is claimed for any day, you may allocate the combined maximum rates between the meals. The maximum rate for the multiple meals becomes the total for the meals consumed, regardless of what you spend on each meal. It is not possible to claim a combined rate and not to have consumed that number of meals.

Other Kinds of Expenses

1. Individuals requiring a cash advance for the purpose of travel, must complete a cheque requisition form at least two weeks in advance of the event. This form must be properly approved by the Manager and the Chief Executive Officer or Manager of Finance.
2. Individuals will not be reimbursed for personal or recreational items including pay per view movies and items from the mini-bar.
3. Reimbursement for gratuities for porter, hotel room services and taxis will not be allowed.

Employees are permitted to use company cell phones and mobile internet devices for business purposes when travelling within Canada. Alternative arrangements must be approved by your Manager and implemented through the Executive Assistant prior to your departure. Where ever possible, individuals are expected to use the least expensive means of communication. When travelling on New Path business, reimbursement will be made for reasonable and necessary personal calls for each night away.

POLICY TITLE: EXPENSE REIMBURSEMENT

Hospitality

Hospitality is the provision of food, non-alcoholic beverage, accommodation, transportation and other amenities at public expense to individuals who are not engaged in work for New Path. Functions involving only people who work for New Path are not considered hospitality functions.

With the approval of the Chief Executive Officer or Board Chair, hospitality may be extended in an economical and consistent manner when it facilitates the business of New Path and is considered desirable as a matter of courtesy or protocol.

Staff appreciation/recognition events and staff retirement events (Employee Gifts and Contributions Finance Policy #3-12) are examples of expenses that do not fit the definition of hospitality. Expenses for such events will be allowable under the condition that such events are conducted with due consideration for the prudent and responsible use of taxpayer dollars, and for government direction on accountability and transparency. Costs should be minimized where ever possible with due regard for the guests' status, the size of the event and the intended business purpose.

For hospitality events where guests may include current or prospective vendors, care should be taken to avoid actual and perceived preferential treatment of any vendor.

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 New Path. Gifts valued over \$30 must have prior approval of the Chief Executive Officer.

Expenses for Consultants and Other Contractors

Consultants and other contractors will not be reimbursed for any hospitality incidental or food expenses, including:

- Meals, snacks and beverages
- Gratuities
- Laundry or dry cleaning
- Valet services
- Dependent care
- Home management
- Personal telephone calls

POLICY TITLE: EXPENSE REIMBURSEMENT

Responsibilities

Chair, or Vice Chair of the Board of Directors are responsible for:

- Approving expenses of the Chief Executive Officer in accordance with this policy
- Ensuring all employees and appointees are made aware of their responsibilities under this policy
- Ensuring this policy is applied and monitored appropriately
- Ensuring staff with delegated authority are able to effectively apply this directive
- approving Board Member expenses along with approval of the Chief Executive Officer

Chief Executive Officer is responsible for:

- Approving travel expenses for managers and any expenses outside of Ontario
- Delegating approval authority to the appropriate levels
- Ensuring that all persons covered by this policy are aware of their responsibilities
- Review Board Member expenses verifying alignment with the expense policy prior to approval
- Approving all expenditures of the agency credit card

Manager of Finance is responsible for:

- Ensuring the principles and rules of this policy are implemented and monitored, including implementing processes that support the policy
- Ensuring there is an appropriate records retention system and that documents including claims and approvals are maintained and stored
- Ensuring that claims are fully documented by ensuring regular spot checks
- Ensuring that the policy is maintained and updated as required, consistent with applicable government directives or additional rules as determined by New Path.

Managers are responsible for:

- Carrying out any delegated authorities and assigned tasks in accordance with this policy,
- Exercising managerial discretion judiciously,
- Ensuring staff are aware of the requirements of this policy,
- Seeking timely direction when there are questions of application,
- Taking appropriate action in the case of non-compliance.

POLICY TITLE: EXPENSE REIMBURSEMENT

Individuals are responsible for:

- Following the principles and rules set out in this policy
 - Being aware of any conflict of interest rules that apply to their situation
 - Being aware of relevant statutes, directives, policies and guidelines
-

Approved By:



Date:

March 28, 2000

Date Amended:

September 11, 2017