

POLICY TITLE: EXPENSE REIMBURSEMENT

POLICY: Business related expenses incurred by New Path employees and board members, which have received the appropriate pre-approval, are eligible for reimbursement.

PROCEDURES:

1. Employee expenses for travel, meals and program related supplies will be pre-approved by their Supervisor/Manager, in accordance with policy 3-2.1 Purchase Requests. In the absence of the employee's Supervisor/Manager, expenses can be approved by an employee in a position at least one level higher than their own.
2. Employees are not required to obtain pre-approval for mileage expenses within their assigned work area unless otherwise directed by their Supervisor/Manager.
3. Supervisors/Managers approving expenses are accountable for their decisions which must be:
 - Subject to good judgement and knowledge of the situation
 - Exercised in appropriate circumstances; and
 - Compliant with the principles and mandatory requirements set out in this policy
4. Expenses cannot be claimed by an employee that have been incurred by his/her Supervisor/Manager, resulting in the Supervisor/Manager approving their own expenses.
5. When situations arise and discretion needs to be exercised, spending authorities 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
6. Employees must complete an Expense Report form (Finance Form 3-2.5-2) and forward it to their Supervisor/Manager for approval within 60 days after the date which the expense was incurred. All expenses recorded must be accompanied by an itemized receipt (due to the nature of New Path operating in multiple locations, scanned copies of receipts will be accepted for Expense Claims). Credit/debit card slips are not sufficient backup as they do not provide sufficient purchase details. Where an itemized receipt is not available, written approval must be provided in its place including why the receipt is unavailable, a description of the expense and the amount.

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7. The Supervisor/Manager will forward the approved Expense Reports to the Finance department for reimbursement to the employee.
8. 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.
9. All expenses incurred by employees must be in accordance with the guidelines below in order for reimbursement to occur:

TRAVEL EXPENSES:

1. Employees are to use agency vehicles for agency business whenever possible.
2. Employees are not required to obtain prior written approval for mileage expenses within their assigned work area unless otherwise directed by their Supervisor/Manager.
3. Employees' mileage 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. Reimbursement for mileage expenses will not include staff driving to and from their residence.
4. Mileage expenses outside of Ontario requires prior approval from the CEO or delegate.
5. Least costs travel methods should be used and may include car rental or other means of travel. Managers will work with employees 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 the purpose of agency business.
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:

1. 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 which is appropriate for their specific vehicle and the required 6A Endorsement Rider for their specific vehicle;
 - Ensure that their vehicle is in good working order at all times;

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- 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, see Transporting Clients Policy, HR 1.39);
- 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. In the normal conduct of New Path business, reimbursement for overnight accommodations within the New Path service delivery area will not be approved. Exceptions, based on circumstances, may be approved on an individual basis at the discretion of the CEO.
2. Where overnight accommodations are required, pre-approval from a Supervisor/Manager must be obtained. Shared accommodations should be considered wherever possible. Accommodations will be limited to single accommodations in a standard room where shared accommodations are not possible.
3. 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.
4. There will be no reimbursement for hotel suites, executive floors or concierge levels.

MEALS:

1. Reasonable and appropriate meal expenses will be reimbursed with Supervisor/Management pre-approval when one of the following conditions is met:
 - a. Employees are away from their work area over a normal meal period
 - b. Employees are attending a business meeting within the office which is occurring over a meal period
2. Alcohol is not a reimbursable expense. There are no exceptions to this rule.
3. Itemized receipts are required and reimbursement must not exceed the actual amount spent on meals. Reimbursement is for restaurant prepared food and for appropriate groceries.
4. Reimbursement for meal expenses incurred is subject to the maximum rates set out below. These rates include taxes and gratuities, up to 15%.
 - Breakfast - Maximum Amount - \$15.00
 - Lunch - Maximum Amount - \$20.00
 - Dinner - Maximum Amount - \$30.00
5. Where you are eligible to claim more than one meal for any day, you may allocate the combined maximum amount for the eligible meals. The maximum amount for the multiple meals becomes the total daily maximum amount 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.

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6. Reimbursement will not be provided for meals consumed at home or included in the cost of transportation, accommodation, seminars or conferences. Meal rates are not an allowance and are only for meals that have been consumed by the employee and accompanied by a receipt.

OTHER KINDS OF EXPENSES:

1. Individuals will not be reimbursed for personal or recreational items including pay per view movies and items from the mini-bar.
2. 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 & Board Liaison prior to your departure. Wherever 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.
3. Other expenses may be pre-approved at the discretion of the Supervisor/Manager.

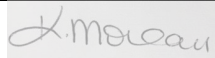
HOSPITALITY:

1. Hospitality expenses are not eligible for reimbursement when paid by the employee (see policy 3-2.5 Hospitality).

Licensing/Ministry/Accreditation Standard:

ORG-STW-3.1

Approved By:



Manager of Finance

Date:

March 28, 2000

Date Reviewed:

October 28, 2025

Date Amended:

January 14, 2020