



### FINANCIAL SERVICES MANUAL

<b>Travel Expenses</b>		<b>PROCEDURE # FN 13.10</b>	
<b>APPROVED BY: Executive Director</b>		<b>APPROVAL DATE:</b>	<b>October 2021</b>
<b>CROSS REFERENCE:</b> (if applicable)	<a href="#">Policy FN 13.10</a>	<b>REVISION DATE:</b>	<b>Sept 2023</b>
		<b>REVIEW DATE:</b>	

#### 1.0 PROCEDURE

#### 3.0 APPLICATION

This procedure and its associated policy apply to any of the following individuals who may incur travel expenses in the course of their work for and with the Society, including:

- Appointees
- board members
- employees, and
- consultants and contractors engaged by the organization, providing consulting or other services.

Reasonable and appropriate expenses as set out in this Policy/Procedure are expenses that:

- are work related and incurred on official business.
- Are modest and appropriate, representing prudent use of Society funds.
- Strike a balance among economy, health and safety, and efficiency of operations.

#### Principles

Taxpayer dollars are used prudently and responsibly with a focus on accountability and transparency.

Expenses for travel support Society objectives.

Plans for travel, meals and accommodation and hospitality are necessary and economical.

Only legitimate authorized expenses incurred during the course of Society business are reimbursed



Best Practices include:

- Prior approval to incur expense is obtained.
- Other options for meetings are considered before travel is approved, including audio and video conferencing
- Corporate credit cards are used for authorized business travel and business-related expenses.
- Society vendors of record for travel-related services are used whenever possible and if applicable

The Society assumes no obligation to reimburse expenses that do not comply with this procedure.

**Authorization & Approvals**

All staff must obtain all appropriate approvals before incurring expenses. Supervisors having responsibility for approving expense claims are responsible for monitoring compliance with this procedure. Expense approval limits are as defined below.

Approvers will be familiar with this policy/procedure, will review claim documentation and support for completeness, reasonableness and will satisfy themselves each claim is work related and follows this policy. Approvers may not approve their own claims. By approving a claim, Approvers acknowledges fulfillment of their responsibility.

Spending shall be in accordance with the approval levels set out below.

<b>Commitment Authority Amount</b>	<b>Approval Authority</b>
\$0 to \$500	Worker
\$0 to \$1,000	Coordinator/Supervisor
\$0 to \$10,000	Manager
\$0 to \$50,000	Director
\$0 to \$99,999	Executive Director
\$100,000 or more	Board of Directors*

Claims for the Executive Director, which are approved by the Board of Directors will be submitted at the earliest date possible following approval by the Board of Directors.

The Finance department will test verify manual claim calculations, review supporting documentation for sufficiency and may make inquiries to support claim processing. The Finance department will post claim expenses to the appropriate ledger accounts and oversee payments of approved claims.



## **Travel**

The Society recognizes that many employees travel in the course of carrying out their work duties. A combination of fleet vehicles, rental cars, public transportation, personal vehicles and other transportation should be used to meet the business needs of the Society.

Where possible and practical, travel should be planned in advance in a manner which avoids unnecessary travel costs.

The most practical and economical way to travel (including accommodation) will be chosen in each circumstance.

Normal travel related to direct service or other Society business and within the Society's areas of "geographical jurisdiction" does not require prior approval – such claims are approved after incurrence. Society expense policies, Collective Agreement, and any applicable provincial or federal legislation will govern reimbursement claims.

Travel outside of the Society's jurisdiction but within Ontario requires prior approval from an employee's immediate supervisor. Travel outside of Ontario but within Canada requires prior approval from the Executive Director or designate. The most cost-effective method of travel must be chosen, while balancing efficiency in operations.

## **Automobile**

When road transportation is the most practical, economical way to travel, the order of preference is:

- Society owned fleet vehicle
- Rental vehicle
- Personal vehicle, if it is more economical than a rental vehicle.

Where an employee is required to travel more than a total of three hundred (300) kilometers from the Society's home office the staff is required to use a fleet or rental vehicle.

All staff, volunteers, foster parents, and students will be reimbursed for mileage expenses for the use of their personal vehicles for Society business at the pre-established per kilometer rates.

Reimbursement will be paid for:

- Distances to location of first appointment from the closer of your home or the office;
- All distances between the locations of first and last work appointments;
- And/or from the location of the last appointment to the closer of your home or the office

Claimants and approvers are to ensure that the kilometers claimed are reasonable relative to the distances indicated by internet mapping programs.



## **Rental Vehicles**

Where employees are using a rental car, the size of the car must be the most economical and practical required for program delivery, the number of occupants, and driving conditions. Exceptions must be documented and approved by the employee's supervisor in writing. In no case will luxury or sports cars be reimbursed. The rental car must be refueled wherever possible before returning it, in order to avoid higher gasoline charges imposed by the rental car agency.

## **Fleet Vehicles**

The Society maintains a fleet of vehicles, the use of which is coordinated by the Finance and Administration Department. Fleet vehicles are used exclusively for Society business and may not be borrowed or used for personal purposes.

Fleet vehicles are regularly maintained to ensure their safety. Smoking is strictly prohibited in Society fleet vehicles. All Society fleet vehicles must be kept locked when not in use. Daily trip logs will be maintained to track the use of Society vehicles.

## **Personal Vehicles**

Employees who use their vehicle to conduct Society business shall receive reimbursement in accordance with the Collective Agreement. The reimbursement rate is intended as full compensation for the use of an employee's vehicle and to offset normal vehicle operation.

In the normal course of conducting their duties, employees would bear the costs of cleaning, maintaining and repairing their vehicles. There may be circumstances which are unique to Society staff in carrying out their duties which result in their vehicles requiring cleaning or repair. These unique circumstances will require pre-approval from a Manager/Director.

Each trip for which reimbursement is being sought shall be documented and shall include addresses of origin and destination. The distance claimed will be limited to the shortest distance between the origin and the destination (as determined by Google maps). Any exceptions must be document and approved.

## **Parking**

Reimbursement is provided for necessary and reasonable expenses related to parking meters, bus tickets, subway tokens and toll charges when driving on Society business.

Parking costs incurred in the office area as part of a regular commute to work will not be reimbursed.

There is no reimbursement for traffic or parking violations.



### **Rail Transportation**

Travel by rail (coach class) is permitted when this is the most practical and economical way to travel.

### **Air Transportation**

Travel by air is permitted when this is the most practical and economical way to travel. The standard is economy class. Travel in fares above economy class will only be reimbursed at the economy class rate.

### **Other Travel Expenses**

#### **Meals & Accommodations**

Reimbursement for hotel accommodation in the Society's geographical jurisdiction area will not normally be made. Exceptional or emergency situations may arise where personnel who reside out of town are required to remain in the agency's jurisdiction overnight – for example extended meeting or urgent and important business etc. and these may be approved at the Supervisor's discretion.

For any overnight accommodation, Supervisor approval must be secured prior to the expenditure.

Reimbursement will be made to single accommodation in a standard room and no reimbursement will be made for suites, executive floors or concierge levels. Employees are to ask for the Government accommodation rate.

Private stays with family and friends are encouraged. A maximum of \$30.00 per night for gratuitous lodging is allowed. No receipt is required.

Reasonable tips and gratuities to a maximum of 15% of the invoice price are reimbursable and must be documented on the expense report.

#### **Time Limit for Claims**

Staff must prepare all expenses and travel related claims to submit to the Finance Department, ensuring all supporting received are attached along with all necessary signatures to authenticate it. All expense claims must be approved and submitted to the Finance Department by the end of the calendar month, following the month in which the expense was incurred (i.e. May claims are to be submitted by June 30<sup>th</sup> or the Friday prior to the 30<sup>th</sup> if the date falls on a weekend)

Expenses not submitted within the required time frame are not eligible for reimbursement without a written explanation. Approval will be required from, and be at the discretion of, Senior Management.



# Children's Aid Society

N I P I S S I N G   A N D   P A R R Y   S O U N D

The Society assumes no obligation to reimburse expenses that do not comply with this policy. In the event of an overpayment of expense claims, such overpayment is deemed a debt owing to the Society and will be recovered

## 2.0 REVISION HISTORY

<b>Policy Number</b>	<b>Date</b>	<b>Revised/Reviewed By</b>	<b>Description of Revision</b>
F-2-40	January 2008		Original
F-2-40	February 2012		Revision
FN 13.10	Sept 2024		Revised – Procedure No., Format, Content



## Appendix A

### Employee Mileage from Collective Agreement

The Employer will pay a monthly car allowance of eighty (\$80.00) dollars to those employees who are required to own an automobile as set out in 25.01. This car allowance is payable when an employee is actively at work or on vacation.

- a) An employee using his own automobile for the Employer's business will be paid an allowance at the rate of fifty cents (50¢) cents per kilometre and then effective:
- Upon ratification      Fifty-one cents (51¢) per kilometre
  - April 1, 2023            Fifty-two cents (52¢) per kilometre
  - April 1, 2024            Fifty-three cents (53¢) per kilometre
  - April 1, 2025            Fifty-four cents (54¢) per kilometre

### Employee Meal Allowance from Collective Agreement

When an employee is required to work over thirty (30) kilometres from his home office location, expenses for meals shall be paid by the Employer at the following rates:

Breakfast	\$10.00
Lunch	\$13.50
Dinner	\$22.00

Claims for all meals shall be accompanied by a receipt. Meals above this amount will be paid at the Employer's discretion.