



STATEMENT

Travel Expenses

Policy # FN 3.06

**Community Living Kingston
and District**

1412 Princess Street
Kingston, Ontario K7M 3E5

SECTION

FINANCE

Sub-section 3

Revenues and Expenditures

Jun/08/2015¹

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Preamble

The following general principles apply to the management and reimbursement of expenses. Expenses must:

- be work-related and support the business objectives of CLKD,
- be modest and appropriate, and
- balance economy, safety, and efficiency of operations.

CLKD assumes no obligation to reimburse expenses that are not in compliance with this policy.

Claimants have an obligation to inform themselves of the requirements of this policy, to comply with these requirements, and to seek clarification from their manager when necessary. Managers are responsible for ensuring compliance with this policy and taking appropriate corrective action.

Application and Scope

This policy applies to all employees, volunteers and board members of Community Living Kingston and District as well as consultants and contractors engaged by the organization, providing consulting or other services.

Non-Reimbursable Expenses

1. Expenses of a personal nature will not be reimbursed. Such expenses include, but are not limited to costs for:
 - recreational purposes (e.g. video rentals, mini-bars, etc.);
 - personal items;
 - traffic and parking violations;
 - social events unless permitted under Finance policy 3.16 'Hospitality' or 3.23 'Expenses and Perquisites';
 - alcoholic beverages;
 - friends or family members, unless part of hospitality as described in the separate CLKD Finance Policies #3.16 and #3.23;
 - expenses incurred by consultants or contractors unless the contract specifically provides for it. (note that incidental or food expenses incurred by consultants or contractors are not allowable under any circumstance)

Receipts

2. Original receipts (not photocopies) must be submitted with all claims unless otherwise indicated in this policy. Credit card slips by themselves are insufficient to support a claim for reimbursement.
3. Managers must ensure that appropriate records retention arrangements are in place for claims documentation.

¹ Replaces the earlier policy statement approved on November 22, 2009.

Overpayments

4. Overpayments, namely amounts reimbursed or paid that are not in accordance with the terms of this policy shall be recovered from the claimant.

Time Limit for Claims

5. All claims must be submitted on a timely basis, and no later than 30 days after the last day of the month.

Enforcement

6. Persons approving claims for reimbursement are responsible for monitoring compliance with this policy.

Guidance on Exceptions to Rules

7. Requests for reimbursement should not be rejected solely because they arose from mistakes or misinterpretations of the requirements of this Policy. Decisions on whether to approve reimbursement or to require repayment must be reviewed on a case by case basis.
8. Principles to guide exceptions to the rules:
 - **Trust** – use discretion and latitude for persons and supervisors to act in a fair and reasonable manner.
 - **Flexibility** – management decisions respect the duty to accommodate, respond to persons' needs and interests, and consider unforeseen circumstances.
 - **Stewardship** – ensure consistent, fair and equitable application of the policy giving consideration to all circumstances, while maintaining the shared responsibility for wise and prudent use of public resources.
9. Where a manager decides to exercise discretion in making an exception and in order to ensure a proper record for audit purposes, the rationale for the exception must be documented and accompany the claim.

Advances – Travel and Other Business Expenses

10. Employees who require cash advances for anticipated out-of-pocket expenses may receive a cash advance when necessary and with the manager's prior approval. All expense claims must reconcile the cash advance in full.

Loyalty Programs

11. Travelers may participate in loyalty programs (e.g. frequent flyer programs), provided that they select the most cost-effective mode of travel.

Approval to Travel

12. Approval to travel must be in accordance with Article 18 of the CUPE 2635 Collective Agreement.

Medical/Health and Travel Insurance

13. Employees who must travel out of country and are not otherwise covered for out-of-country health insurance may be reimbursed for time-limited coverage upon prior approval from their manager. Such reimbursement shall only extend for the duration of the period during which the person is out of country on CLKD business.

Vehicle Insurance

14. Only employees with valid driver's licenses are authorized to drive vehicles for business purposes. People who are neither CLKD supported persons or CLKD employees may be carried as passengers when this is consistent with the purposes for which the vehicle was acquired.
15. Wherever possible, a CLKD corporate charge card must be used for rental car costs in order to obtain collision damage waiver coverage at no extra cost. If a corporate charge card is not available, employees are advised to purchase loss damage waiver coverage from the rental car company, and such coverage is reimbursable.
16. Personal vehicles used on CLKD 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. Drivers must satisfy themselves whether their motor vehicle insurance coverage should include business use of their vehicles. CLKD will reimburse the incremental charge for business use of a personal vehicle in accordance with Article 18 of the CUPE 2635 collective agreement.
17. CLKD assumes no financial responsibility for privately owned vehicles other than paying the kilometric rate when used for CLKD business. CLKD is not responsible for reimbursing deductible amounts related to insurance coverage. Those driving a personal vehicle on CLKD business cannot make claims to the CLKD for damages as a result of a collision. There may be exceptions made under certain circumstances that would have CLKD assume some financial responsibility such as occasions where vehicle damage was the direct result of providing service to individuals. Any exceptions require the approval of the Executive Director.

Road Transportation

18. When road transportation is the most practical and economical way to travel, the order of preference shall be:
 - a. CLKD vehicle when available;
 - b. Rental vehicle if a CLKD vehicle is not available and a rental vehicle is more economical than use of a personal vehicle; or,
 - c. Personal vehicle when a CLKD vehicle is not available, and a personal vehicle is more economical than use of a rental vehicle.
19. Bridge, ferry and highway tolls and necessary parking fees paid while driving on CLKD business will be reimbursed. Receipts must be obtained and submitted wherever practicable.
20. Where personal vehicles are used for CLKD business and are required by CLKD as a condition of employment, CLKD will supply a signed T2200 form (Declaration of Conditions of Employment) for filing with CRA upon the request of the employee.

21. Accidents must be reported immediately to local law enforcement authorities, the rental car agency (if applicable), the automobile insurance company (if using a personal vehicle), and the person's immediate supervisor (and the corporate charge card company if applicable).

Car Rental

22. The size of the rental car must be the most economical and practical required for the business task and number of occupants. Exceptions must be documented and approved by the CLKD Manager.
23. The rental car must always be refueled before returning it, in order to avoid higher gasoline charges imposed by the rental car agency.

Kilometer Reimbursement Rates for Personal Vehicle Use

24. Rates of reimbursement for both CUPE and non-CUPE staff are pursuant to Article 18 of the CUPE 2635 collective agreement.
25. Where a traveler accumulates more than 1600 km/month on a regular basis, the manager should investigate lower cost options. Where a traveler continues to use a personal vehicle, the rationale for this practice should be documented.

Other Road Transportation

26. Whenever practical, local public transportation/hotel shuttles must be used. Receipts for reimbursement are not required.
27. Reimbursement for transportation between home and work headquarters is not permitted.

Rail Transportation

28. Travel by rail (coach class) is permitted when this is the most practical and economical way to travel. International rail travel should be at the Canadian equivalent to coach class.

Air Transportation

29. Travel by air is permitted when this is the most practical and economical way to travel. Travel must be arranged in advance and be booked by fixed dates; open-ended tickets are prohibited.
30. Economy class is to be used for all air travel.

Other Travel Expenses:

Accommodation

31. Reimbursement will be made for single accommodation in a standard room, and no reimbursement will be made for suites, executive floors, or concierge levels.
32. Private stays with family or friends are encouraged. A maximum of \$30.00 per night for gratuitous lodging expenses is allowed. No receipt is required.

33. For extended stays at one location, long-term accommodation must be arranged with the approval of an immediate supervisor or manager in order to take advantage of lower weekly or monthly rates. This may include the rental of a housekeeping facility.

Gratuities

34. Reasonable gratuities for meals, bellhop, hotel room services, and taxis will be reimbursed. Receipts are not necessary to support reimbursement of these expenses.

Laundry/Dry Cleaning Services

35. Individuals who are away from home for five or more consecutive days shall be reimbursed for reasonable expenses for laundry, dry cleaning and valet services required as a result of conducting business, based on receipts.

Dependent Care

36. Actual dependent care expenses that are incurred as a result of traveling and are additional to expenses the person would incur when not traveling, will be reimbursed up to a daily maximum of \$35.00 contingent upon the provision of a receipt by the caregiver.
37. A written explanation of the circumstances must be provided with prior verbal/written approval from the appropriate spending authority.
38. Reimbursement will not be made where business travel is regular and a requirement of the job.

Calls to Home

39. Reimbursement will be made for reasonable costs for necessary personal calls home for each night away. Wherever possible, the most cost-effective method should be used, whether CLKD cell phones or calling cards, in order to minimize costs.

Additional Business Expenses

40. While traveling on CLKD business, additional business expenses not otherwise covered will be reimbursed, such as business calls, air/rail phones, computer access charges, photocopying, word processing services, facsimile transmissions, internet connections, rental and transportation of necessary office equipment, provided the charges are incurred while conducting CLKD business. Travelers should use the least expensive means of obtaining internet access while traveling, such as accessing the local provincial CLKD network.

Meals

41. Reasonable and appropriate actual meal expenses will be reimbursed, subject to approval by the claimant's manager, if the expenditure is incurred when the claimant is required to work during or through normal meal periods as outlined in Article 18 of the CUPE 2635 collective agreement for both CUPE and non-CUPE staff.
42. Reimbursement of actual meal expenses incurred in Canada is subject to the rates set out in Article 18 of the CUPE 2635 collective agreement for both CUPE and non-CUPE staff.

43. Original, itemized receipts must be provided with claims for reimbursement of actual meal expenses. Reimbursement must not exceed the amount actually spent (including taxes and gratuities) as validated by a receipt accompanying the claim.
44. Reimbursement of meal costs must not include the reimbursement for any alcoholic beverages.
45. No reimbursement shall be made for meals consumed at home prior to departure or on return, or for meals included in the cost of transportation, accommodation, seminars and/or conferences.

Responsibilities of Claimants

46. Claimants must:
 - obtain prior travel authorization in advance where applicable per Article 18 of the CUPE 2635 collective agreement;
 - request and accept the lowest fare practicable;
 - never make an expense claim for costs incurred on behalf of his/her approver;
 - ensure they are the most senior person present when making a claim on behalf of a group;
 - supply an itinerary to and notify their supervisors in the event of any changes so that travelers may be contacted in an emergency;
 - in the event of changes, cancel hotel bookings prior to 6:00 p.m. on the day of arrival to avoid “no-show” charges. Penalties incurred for non-cancellation of guaranteed hotel reservations will be the employee’s responsibility and will be reimbursed only in exceptional circumstances;
 - if necessary, secure passports and visas, and obtain required/recommended immunizations or medications before traveling;
 - submit all expense claims on a timely basis, and no later than 30 days after the end of the month in which the expense was incurred;
 - become familiar with, and adhere to, the provisions of this policy;
 - follow applicable conflict of interest rules and/or regulations; and
 - if leaving employment, submit any claims for expenses prior to departure.
47. When submitting an expense claim, claimants must:
 - verify the travel and other business-related expenses;
 - provide explanations (or proof of prior approval from an appropriate spending authority) for unusual expenses, and when claiming for another employee/appointee/consultant;
 - attach original receipts to support expense claims;
 - provide descriptions for expenses claimed; and
 - utilize standard-format expense claim forms provided by CLKD

Approval Authority

48. Those authorized to approve expense claims at CLKD are Program Managers for all staff except the Executive Director. The claims of the Executive Director may be approved by either the Board Treasurer or President. Approval authorities must:
 - ensure that expenses are consistent with the principles of this policy
 - determine and authorize when business travel is necessary;
 - never approve their own expense claim;

- consult with the traveler to ensure travel arrangements accommodate their needs and CLKD's operational requirements;
- ensure that expenses were necessarily incurred in the performance of CLKD business;
- ensure that appropriate receipts are provided to support expense claims,
- ensure that any unusual items are explained appropriately or proof is given of prior approval, and
- ensure that employees and appointees are aware of all conflict of interest rules and/or regulations

Posting

49. This policy will be posted, in accessible format, on CLKD's website so it is available to the public.



STATEMENT **Hospitality**

Policy # FN 3.16

**Community Living Kingston
and District**

1412 Princess Street
Kingston, Ontario K7M 3E5

SECTION
Sub-section 3

FINANCE
Revenues and Expenditures

Jun/08/2015¹

T: (613) 546 6613
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I. PURPOSE

There are occasions when the judicious extension of hospitality in connection with official business is in the best interests of Community Living Kingston and District (CLKD).

This policy outlines CLKD policy and procedures governing the manner and extent to which CLKD employees and Board members may extend hospitality while hosting guests or attending functions for business purposes and specifies when CLKD funds may be used for such purposes.

II. SCOPE

CLKD is part of the Broader Public Sector (BPS) and therefore obligated to maintain consistency with BPS requirements. This policy conforms to the BPS guidelines and applies to all hospitality expenses incurred by CLKD and to all CLKD employees and board members. For the purposes of this policy, hospitality is the provision of food, beverage, accommodation, transportation and other amenities paid to people who are not engaged to work for CLKD.

Functions involving people that are engaged in work for CLKD are not considered hospitality functions and cannot be reimbursed. This means that hospitality may never be offered solely for the benefit of CLKD employees or Board members. This policy does not apply, however, to the costs incurred for meals, light refreshments and other expenses related to business meetings and other functions and activities conducted in the organization. See Finance Policy #3.23 'Expenses and Perquisites' for a description of allowable expenses in this area.

This policy does not apply to meal expenses incurred while on approved travel status (except as specifically delineated hereinafter), which are covered by Finance Policy 3.06 'Travel Expenses'.

III. POLICY AND PROCEDURES

A. Allowable expenses and occasions

Expenses for hospitality and functions must be directly related to, or associated with, the active conduct of official CLKD business. The occasion must serve a clear CLKD business purpose, with negligible personal benefit derived by a CLKD employee or Board member.

In addition, the expenditure of funds for hospitality and functions should be cost effective and in accordance with the best use of public funds².

¹ Replaces the earlier policy statement approved on November 22, 2009.

² As defined by the Ontario Broader Public Sector Accountability Act, 2010

The following list provides examples of approved hospitality function expenses:

- **Host to Official Guests**

When CLKD is host to official guests, dignitaries or any others from outside CLKD who are not part of government or the BPS who are visiting on legitimate CLKD business purposes, the cost of meals, refreshments, travel or other related costs may be paid or reimbursed. This includes restaurant charges for after-hours meals.

The expenses of the spouse of a guest may be reimbursed provided such hospitality serves a bona fide CLKD business purpose. In cases where the expenses of a guest's spouse are reimbursed expenses, expenses for the host's spouse are also reimbursable.

For guests who are part of government or the BPS, only meals that are provided as a necessary part of a meeting, workshop or other such function facilitated by CLKD will be reimbursed. Restaurant charges over and above this purpose will not be reimbursed for guests from government or the BPS.

B. Prohibited or restricted expenses

- **Alcoholic beverages**

The cost of alcoholic beverages shall not be reimbursed through public funds under any circumstances. For hospitality functions paid by Association Reserve funds, the President and Executive Director, together, may approve individual exceptions to this restriction to reimburse the costs to purchase alcoholic beverages.

- **Hospitality for consultants and contractors**

In no circumstances shall hospitality for consultants and contractors be allowed and the provision for such must not be included in any contract between CLKD and a consultant or contractor.

C. Payment/Reimbursement Procedures

Except for the costs associated with regularly scheduled meetings and, unless otherwise specifically delineated in this Policy, all Hospitality expenditures must be approved by the Executive Director in advance of the event for which the costs will be incurred. A "Request for Payment/Reimbursement of Hospitality Expenses" form must be submitted to the Finance Department. Employees and board members who fail to attend approved functions or events after indicating an intent to attend, and after funds have been obligated or expended by CLKD shall be required to pay the associated costs for the function or event or reimburse CLKD for the amount spent, whichever is applicable.

D. Finance Committee Responsibilities

The CLKD Finance Committee will review annually the implementation of this policy and will provide policy interpretations and assistance to ensure effective and efficient implementation and consistency/compliance with BPS Guidelines. Any exceptions to this policy will be subject to approval by the Committee. Exceptions will only be made in particular cases where adequate justification is presented. However, in the interest of achieving maximum uniformity, exceptions will be permitted only in highly unusual circumstances.

E. Posting

This policy will be posted, in accessible format, on CLKD's website so it is available to the public.

F. Records retention

For reporting and auditing purposes, all documentation related to hospitality expenses must be retained in a recoverable form for a period of seven years.



STATEMENT

Expenses and Perquisites

Policy # FN 3.23

Community Living Kingston and District

1412 Princess Street
Kingston, Ontario K7M 3E5

SECTION

FINANCE

Jun/08/2015

T: (613) 546 6613

Sub-section 3

Revenues and Expenditures

F: (613) 546 0436

I. PURPOSE

This policy sets out provisions and rules for expenses (including perquisites) that are allowable and those that are not. A perquisite refers to a privilege offered to an individual or a group of individuals that provides a personal benefit and is not generally available to others.

II. SCOPE

This policy is applicable to all employees and members of the Board of Directors of Community Living Kingston and District (CLKD).

This policy does **not** apply to the following:

- provisions of any collective agreement;
- insured benefits;
- items generally available on a non-discriminatory basis for all or most employees;
- health and safety requirements;
- employment accommodations made for human rights and/or accessibility considerations;
- expenses covered under Finance policies 3.06 'Travel Expenses' and 3.16 'Hospitality'

III. PRINCIPLES

This policy is based on the following principles:

- **Accountability**
CLKD is accountable for its use of public funds¹. All expenses support business objectives.
- **Transparency**
CLKD is transparent to all stakeholders. The rules for expenses are clear, easily understood, and available to the public.
- **Value for Money**
Taxpayer dollars are used prudently and responsibly.
- **Fairness**
Legitimate authorized expenses incurred during the course of business are reimbursed.

IV. POLICY

A. Allowable Expenses

Approval for all allowable expenses must be provided in advance per section VI of this policy. The expense incurred must be directly related to and serve a clear CLKD business purpose, with

¹ As defined by the Ontario Broader Public Sector Accountability Act, 2010

negligible personal benefit derived by a CLKD employee or Board member. In addition, the expenditure incurred should be cost effective and in accordance with the best use of public funds.

The following list provides examples of approved function expenses:

- **Joint Meetings with Other Entities, Organizations or Individuals**

The cost of meals or light refreshments may be paid or reimbursed when CLKD is the host or sponsor of a meeting with other government, non-profit agencies, or other community or business partners only when those meals or light refreshments are a necessary part of the function or meeting. For example, providing lunch during an all-day workshop or meeting is acceptable as a necessary feature of the day's activities.

Reimbursement will **not** be allowed when two or more employees or other government/agency officials (or any combination thereof) choose to go to lunch together to continue their business as *an incidental* part of the meal, or when the meeting could have been scheduled during regular working hours.

Reimbursement may be allowed when it is necessary for employees or government/agency officials to conduct official CLKD business during a meal and it is impractical to complete the business during normal working hours.

- **Reduced Cost to CLKD**

The cost of light refreshments or meals may be paid or reimbursed when the cost of the refreshments or meals is likely to be less than the cost to conduct the meeting or function outside of meal hours.

- **Employee Appreciation and Recognition**

The cost of light refreshments or meals associated with employee appreciation or recognition will not be reimbursed by the organization. Other monetary costs for employee appreciation or recognition fall within the area of employee compensation in the employer-employee relationship and will be approved at the discretion of the Executive Director of CLKD and always in compliance with Canada Revenue Agency taxation rules governing employee awards.

- **Christmas and other Holiday Gatherings**

The cost of meals or other expenses related to Christmas or other holiday gatherings for CLKD employees or volunteers will not be reimbursed by the organization. The annual Christmas dinner hosted by the CLKD for the individuals supported will be reimbursed, including the cost of the meal for staff members who attend in support of individuals, families and volunteers.

B. Prohibited or restricted expenses

The following list provides examples of prohibited or restricted expenses:

- **Memberships**

To prevent any potential conflict of interest, CLKD funds may not be used to fund personal memberships of employees or board members.

- **Political Expenses**

Expenditures which contribute to, or pay the expenses of a political party, campaign, political action committee, or other organization established for the purpose of influencing the outcomes of elections, whether direct or indirect, are prohibited.

- **Entertainment**

Costs of entertainment for employees, including amusement, diversion, golf tournaments or outings, and social activities and any costs directly associated with such costs (such as tickets to shows ,cultural, social or sports events, greens or tee fees, meals, lodging, rentals, transportation, and gratuities) are prohibited.

The Executive Director and President together may approve individual exceptions to this restriction to permit reimbursement of these types of costs, provided official business can and is conducted and documented.

Staff members who attend events in support of individuals may be reimbursed for entertainment or other related expenses either by the person served or by CLKD. Such approvals will be considered on a case by case basis.

- **Fundraising**

Costs of organized fundraising must be approved by the Board of Directors.

- **Refreshments**

CLKD funds may not be used to pay for refreshments for general office use.

- **Alcoholic Beverages**

The cost of alcoholic beverages shall not be reimbursed through public funds under any circumstances. For functions that are paid by Association Reserve funds, the President and Executive Director, together, may approve individual exceptions to this restriction to reimburse the costs to purchase alcoholic beverages.

- **Clothing Allowance**

Public funds may not be used to fund clothing allowances unless it is related to health and safety or special job requirements.

- **Private Health Clinics**

Public funds may not be used to pay for medical services outside those provided by the provincial health care system or by CLKD's group insured benefits plan.

- **Professional Advisory Services**

Public funds may not be used to pay for professional advisory services for personal matters, such as tax or estate planning.

- **Consultants and contractors**

Reimbursement for expenses incurred by a consultant or contractor are only allowed when the contract specifically provides for it. In no circumstances can incidental or food expenses be considered for consultants or contractors.

V. RESPONSIBILITY OF CLAIMANTS

Claimants must:

- obtain authorization in advance (per section VI of this policy);
- never make an expense claim for costs incurred on behalf of his/her approver;
- ensure they are the most senior person present when making a claim on behalf of a group;
- submit all expense claims on a timely basis, and no later than 30 days after the end of the month in which the expense was incurred;
- become familiar with, and adhere to, the provisions of this policy;
- follow applicable conflict of interest rules and/or regulations;
- repay any overpayments received, namely amounts reimbursed or paid that are not in accordance with the terms of this policy; and
- if leaving employment, submit any claims for expenses prior to departure.

When submitting an expense claim, claimants must:

- verify the expenses are business related;
- provide explanations (or proof of prior approval from an appropriate spending authority) for unusual expenses, and when claiming for another employee/appointee/consultant;
- attach original receipts to support expense claims;
- provide descriptions for expenses claimed; and
- utilize standard-format expense claim forms provided by CLKD

VI. APPROVAL AUTHORITY

Those authorized to approve expense claims at CLKD are Program Managers for all staff except the Executive Director. The claims of the Executive Director may be approved by either the Board Treasurer or President. Approval authorities must:

- ensure that expenses are consistent with the principles of this policy
- determine and authorize when the need to incur the expense is necessary;
- never approve their own expense claim;
- ensure that expenses were necessarily incurred in the performance of CLKD business;
- ensure that appropriate receipts are provided to support expense claims,
- ensure that any unusual items are explained appropriately or proof is given of prior approval, and
- ensure that employees and appointees are aware of all conflict of interest rules and/or regulations

VII. POSTING

This policy will be posted, in accessible format, on CLKD's website so it is available to the public.

VIII. ANNUAL REPORTING

A summary report of perquisites received by staff and Board members must be prepared on an annual (fiscal year) basis and made available on CLKD's public website. The report shall exclude personal information about CLKD staff and Board members.

IX. RECORDS RETENTION

For reporting and auditing purposes, all documentation related to expenses covered by this policy must be retained in a recoverable form for a period of seven years.