

Section: Finance

Expense Reimbursement	Date Approved:	November 2020
	Director Responsible:	Director of Finance
	Date for Review:	November 2024

Purpose

To provide guidelines for processing and approving employee expense reimbursements.

In keeping with the principle of transparency and the Broader Public Sector Expenses Directive, this policy is posted on the Centre’s website.

Scope

The entire organization

These expense rules apply to any person in the organization making an expense claim, including employees, Board members, and consultants and contractors engaged by the organization.

Policy

It is KidsAbility’s policy to reimburse authorized Centre-related business expenses upon timely submission of appropriate supporting documentation and approval by the employee’s manager.

Procedure

All employees should submit expense reports monthly if the monthly total is greater than \$20, or every three months if the monthly total is less than \$20. If an expense report is submitted more than three months after the date the expenditure occurs, reimbursement may be denied on the basis that it is difficult to confirm the validity and/or pre-authorization of the expenditure.

Expense reports should be submitted for approval to the manager supervising the program and must include appropriate supporting documentation. Credit card receipts are not considered appropriate supporting documentation unless they itemize each charge and include the vendor’s HST registration number. This information is needed by KidsAbility to substantiate its claim for HST rebates. In the rare case when a receipt cannot be located and a duplicate receipt cannot be obtained, a “Lost Receipt Declaration Form” must be completed by the employee and approved by the manager and attached to the expense report. Mileage expenses do not require supporting receipts.

Expense reports should be submitted electronically for approval, including scans of any receipts or other supporting documentation.

Expenditures should be pre-authorized by the employee’s manager prior to incurring the expenses or they may be disallowed. Approval is assumed in advance for mileage claims incurred in direct relation to employees’ work assignments.

Consultants and Other Contractors

A consultant or contractor can be reimbursed for allowable expenses only when the contract specifically provides for it. Allowable expenses may include materials, mileage, accommodation and transportation expenses, when it is deemed that these expenses are necessary for the contractor's work as part of the contract negotiation process. In no circumstances can hospitality, incidental or food expenses be considered allowable expenses for consultants and contractors.

GUIDELINES FOR REIMBURSABLE EXPENSES

Mileage

All employees are responsible for their daily travel to and from their usual place of work. When an employee's actual travel during a day exceeds this amount, the employee can claim mileage expense for the excess number of kilometres travelled that day.

Carpooling is expected to occur whenever possible. 407 charges are not reimbursed.

Meals

Meals are reimbursable when travelling overnight on Centre business up to the maximum amounts noted below. Meal maximums are discrete and cannot be combined.

Breakfast:	\$ 10.00
Lunch:	\$ 15.00
Dinner:	\$ 25.00

Tips and/or gratuities of up to 15% are allowable but the total meal cost (including tip) cannot exceed the maximums noted above. When tips are given, credit card receipts should be submitted, in addition to the original itemized receipt, to substantiate the tip amount.

When a staff member is authorized to pay meals for other staff, expense reports must include a brief explanation of the event and a list of the individuals in attendance. The most senior ranking member of staff should assume payment for the meal expenditure.

Alcohol

Alcoholic beverages are never eligible for expense reimbursement.

Accommodation

Accommodation should be centrally booked by the Finance office. The Centre will book the most economical accommodation except in the following circumstances:

- The employee is staying at the exact site of the conference, meeting or seminar
- The accommodation is an unreasonable distance from the business site

Long-distance business and one short personal call home for each night away will be reimbursed; frequency and length of calls should always be reasonable. Individuals should consider the most

economical method of communication before making phone calls. The Centre does not pay for roaming charges for long distance calls placed by cell phone.

When required by Centre business, additional expenses such as internet connection/computer access charges, photocopying, and facsimile transmissions will also be reimbursed. Charges for movies and room service (unless included in the meal rates above) are not eligible for reimbursement.

Two employees of the same gender travelling together are encouraged to share a room when both individuals are amenable to it.

A complete detailed copy of the hotel bill must be attached to the expense report.

Transportation

Reimbursable travel costs include air, rail, bus, rental car and taxis.

The mode of transportation chosen will be the one that enables the member to attend to Centre business at the least cost, consistent with the least amount of interruption to the individual's regular business and personal schedules and the most productive use of his/her time. Due consideration should be taken as to the length of time away from the workplace.

Basic economy fares will be paid by the Centre. Any upgrade is the responsibility of the staff member.

Air reservations will be made centrally through the Finance office. When multiple employees are flying to the same place, they will be booked on the same flight to maximize value for money with respect to travel to and from the airport and parking.

Rail and bus reservations should be made directly by the employee.

Fees for changing transportation arrangements are not reimbursable unless they occur because of changes in Centre-related business.

Car rentals should be used only when justified by cost and convenience and should always be pre-approved by the employee's manager.

Taxi fares are reimbursable, as necessary, with valid receipts for the total expense (including up to 10% tips given).

Hospitality

Hospitality is the provision of food, beverage, accommodation, transportation and other amenities to people who are not engaged in work for a designated Broader Public Sector (BPS) organization or any of the Ontario government ministries, agencies and public entities covered by the OPS Travel, Meal and Hospitality Expenses Directive. Functions involving only people who work for the Centre or other Ontario government or BPS organizations are not considered hospitality functions.

Hospitality may be extended in an economical and consistent manner when it can facilitate Centre business and it is considered desirable as a matter of courtesy or protocol. All hospitality expenses must be approved by the CEO, or by the Board of Directors if the expense is incurred by the CEO.

Reference

Context

The Centre's underlying principles regarding expense reimbursement are:

- a) Accountability – The Centre is accountable for its use of public funding in the reimbursement of business, travel, meals and other expenses;
- b) Transparency – The Centre is transparent to its stakeholders, and guidelines outlining expense reimbursement are clear and easy to understand;
- c) Value for Money – Taxpayer dollars are used prudently and responsibly;
- d) Fairness – Legitimate authorized expenses incurred during the course of Centre business are reimbursed