

**CENTRETOWN COMMUNITY HEALTH CENTRE
POLICY AND PROCEDURES MANUAL**

FINANCE

No: FIN 1-06	Title: TRAVEL, MEAL AND HOSPITALITY EXPENSES		
Approved By: Board of Directors	Signature: 		
Approved: March 2018	Next Review: March 2022	Page: 1 of 7	

POLICY

CCHC complies with the *Broader Public Sector Accountability Act, 2010* (BPSAA). This Act ensures improved accountability and transparency for expenses reimbursed from public funds.

PROCEDURE

General Principles

1. Employees who use their cars to travel for CCHC business are entitled to claim mileage and parking expenses.
 - 1.1. The rate paid per kilometer is established annually when budgets are approved. The rate is intended to cover all expenses related to the operation of the vehicle (i.e. gas, insurance, depreciation, etc.).
 - 1.2. Travel expenses can be claimed only when the employee exceeds the kilometres normally incurred in their home to work and work to home travel route (i.e. if a person goes directly to a work-related appointment without first going to the Centre, or goes directly home at the end of the day rather than returning to the Centre, travel expenses cannot be claimed until the employee exceeds the normal home to work and work to home kilometres travelled). For employees that work from another location or are home-based, an alternative calculation method can be discussed with their supervisor.
 - 1.3. Costs associated with travel and parking expenses for the primary work site(s) are the responsibility of the employee (refer to HR 5-09 Parking). For employees working at sites other than CCHC, the primary work site(s) will be determined by their manager based upon the nature of the position.
2. Employees will record their mileage on the Travel Claim Form noting destination, reason for travel and distance travelled.
3. Claims are submitted to the employee's manager (or Board President for the Executive Director). The manager verifies the legitimacy and accuracy of the claim, signs it and forwards it to the Finance Department.
4. When personal travel is combined with business travel, employees will be reimbursed for only the business portion of the trip at the lowest fare available.
5. It is the responsibility of the authorizing manager to determine before the journey commences that the travel is necessary, that the projected transportation and living

expenses fall within the spirit and intent of the provisions of this policy, and that the appropriate budget is available.

6. In the event that travel is cancelled, any travel expenses that have been reimbursed to the employee by the vendor, including but not limited to the cost of train or flight tickets, must be reimbursed to CCHC within 30 days of such cancellation.
7. Rental vehicles may be authorized in advance where economical and other forms of transportation are not practical. When travel distance exceeds 200km, it may be prudent to make use of a rental vehicle. The employee should first discuss with their supervisor. The use of compact or mid-size cars is preferable.

Out of Town Travel

1. Non-local travel should be booked taking advantage of the best possible rates.
2. Employees are encouraged to arrange for pre-payment of air and rail fare to attend out-of-town meetings, conferences, etc.
3. If it is agreed that an employee can use their own vehicle for an out-of-town trip, they will be reimbursed at a flat rate, roughly equivalent to the least expensive mode of public transportation to and from the destination in question. Expense claims for out-of-town travel are handled in the same way as expense claims for conferences, workshops, seminars, etc.
4. Original receipts (containing details of article, taxes, date and time) are required for all expense claims.

Expense Claims - Current CCHC Allowances

1. Approval and Authority

- 1.1. Travel, meal and hospitality expenses must be pre-authorized. Such authorization will be obtained from the relevant program director¹.
- 1.2. Expenses incurred by the Executive Director will be reviewed and approved by the Board President or a member of the Executive Committee.
- 1.3. Expenses incurred by Board members will be reviewed and approved by the Executive Director and the Manager, Corporate Services.
- 1.4. Pre-authorization by the Executive Director is required for all international travel.

2. Personal Vehicles

- 2.1. When travel by personal vehicles is authorized, reimbursement will not exceed the equivalent of commercial transportation cost and will be equal to the current authorized rates (See [Appendix A](#)).

¹ "Director" refers to any program director, in addition to the Executive Director and the Manager, Corporate Services.

- 2.2. If use of a personal vehicle is at the employee's request, the employee will be required to use vacation time for any travel time (during work hours) that exceeds the time required to travel to the same destination by commercial carrier.
- 2.3. No additional amount will be paid for more than one employee per car.
- 2.4. When an employee uses their personal vehicle on an *occasional* basis for CCHC business travel, it is the responsibility of the employee to ensure that they have a valid driver's license and adequate and current vehicle insurance.
 - 2.4.1. Employees should advise their insurer that their vehicle will be used for 'business purposes' as failure to correctly insure the vehicle may result in a claim being denied.
 - 2.4.2. Employees should be aware that their insurance coverage may not cover transportation of clients and that CCHC does not cover insurance for staff to transport clients in their own vehicles.
- 2.5. Employees who are required to *regularly* use their vehicle in the performance of their duties must:
 - i. have valid automobile insurance with adequate liability insurance and the required coverage for using their vehicle for CCHC business;
 - ii. ensure that their vehicle is in good working order;
 - iii. assume sole responsibility for their individual insurance policy and payment of insurance premiums; and
 - iv. assume full responsibility for costs of fines resulting from traffic violations, parking tickets, theft, loss or damage to their vehicle, etc., while being used for CCHC business.

3. Accommodation

- 3.1. CCHC will reimburse for the cost of reasonable and standard room accommodation for each overnight stay as per [Appendix A](#).
- 3.2. Incidental expenses such as dry cleaning, toiletries, in room videos, etc. will not be reimbursed.

4. Meals

- 4.1. CCHC will reimburse for meals while travelling as per [Appendix A](#). Meal receipts are required and unused daily meal credits may not be carried forward to the following day.
- 4.2. If meals are included in the cost of a course or conference, a meal reimbursement will not be provided.
- 4.3. Reasonable gratuities will be reimbursed as per [Appendix A](#).
- 4.4. Meals for staff during regular work duties (e.g. staff breakfast and/or lunches) will not be reimbursed.
- 4.5. CCHC will continue to support employee, volunteer and Board recognition functions, retirement parties and in-house meetings. Pre-approval of the Executive Director is required for these events.

5. Alcohol

- 5.1. CCHC prohibits claiming and being reimbursed for alcohol expenses as part of a travel or meal claim.

6. Expenses for Consultants and other Contractors

- 6.1. Incidental and meal expenses are not allowable expenses for consultants and contractors.

No: FIN 1-06	Title: TRAVEL, MEAL AND HOSPITALITY EXPENSES	Page: 4 of 7
---------------------	---	---------------------

6.2. Reimbursement for allowable expenses can be claimed and reimbursed when the contract specifically provides for it. Examples of allowable expenses may include lodging and/or non-local travel.

7. Travel Advances

7.1. CCHC will only provide cash advances on an exception basis. These must be approved by the relevant program director.

8. Personal Claims/Forms

8.1. Expenses incurred by employees will be claimed by submitting the details of these expenses along with supporting documentation (see [Appendix A](#), [Appendix B](#), and [Appendix C](#)).

8.2. Claim forms must be completed and fully authorized by the program director before sending originals to the Finance Department. Program managers must review the forms and documentation for accuracy and compliance.

8.3. Certain personal expenses will not be reimbursed. Such expenses include but are not limited to expenses for:

- Unlawful conduct
- Traffic and parking violations incurred while driving on CCHC business
- Recreational purposes (e.g. video rentals, special facilities charges, entertainment etc.)
- Personal items not required to conduct CCHC business
- Alcoholic drinks
- Expenses incurred due to the presence of friends or family members
- Hotel expenses incurred due to the failure to cancel reservations
- Additional ancillary charges such as premiums for failure to refill a rental car.

8.4. In compliance with the Broader Public Sector Accountability Act expenses incurred by the management team and the board of directors will be made available to the public through the organization's website.

REFERENCES

[Broader Public Sector Accountability Act](#), 2010, S.O. 2010, c. 25

RELATED POLICIES

HR 5-09 Parking

APPENDIX A

REIMBURSEMENT RATES AND SUPPORTING DOCUMENTATION REQUIREMENTS

A. MEAL AND TRAVEL REIMBURSEMENT RATES

Current personal automobile reimbursement rate	\$0.50/km
Maximum daily meal reimbursement	\$50.00/day, as per the following: <ul style="list-style-type: none"> ▪ \$10.00 breakfast ▪ \$15.00 lunch ▪ \$25.00 for dinner
Maximum gratuity	15%
Maximum hotel accommodation	\$200.00/night
Maximum personal accommodation	\$25.00/night

B. SUPPORTING DOCUMENTATION

Supporting documentation for meals, accommodation, travel, office and sundry expenses, etc., other than mileage, and other approved allowances, must:

- Be an original sales receipt (photocopies cannot be accepted); and
- Contain an indication of proof of payment.

The invoice or sales receipt must include:

- Business, company or store name;
- Date on invoice or receipt that the good or service is paid or payable;
- Amount paid or payable;
- A brief description of goods or services (employee will supplement where necessary);
- An indication of the total amount of GST/HST charged or a statement that GST/HST is included in the price for each taxable supply at the applicable GST/HST rate; and
- The company’s business number or GST/HST registration number for total sales greater than \$30.

Note: Simply providing a credit card or debit card receipt alone is not sufficient documentation. The original invoice, sales receipt or bill must accompany the credit or debit card receipt. Expense reimbursement claims that do not contain the required documentation cannot be processed and will be returned to the person requesting reimbursement.

APPENDIX C

Request for Payment

This form will be used for any out of pocket expenses incurred by staff or program service providers, for which there will be no formal invoice sent to CCHC.

For advance payments (i.e. conference, training, etc.) completed registration form should be attached to this document.

Make Cheque Payable to:

Name: _____

Address: _____
 (Home) _____

Phone #: _____ Employee Signature: _____
 (Home)

Date	Description of Expense (attach original receipts)	Program	Amount
Total Amount Due		\$	-

⇒ Finance use only ⇒	Coding	11701 - 000
		11702 - 000
	Total	\$
Team: _____		
Account: _____		
Description: _____		
Approval: _____		Date: _____