CENTRETOWN COMMUNITY HEALTH CENTRE Finance Policies – Board

FB202 - TRAVEL, MEAL AND HOSPITALITY EXPENSES

POLICY STATEMENT

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

Procedures

1. General Travel:

- ❖ Employees who use their cars to travel for Centre business are entitled to claim mileage and parking expenses. The rate paid per kilometer is established annually, when budgets are approved. The rate is intended to cover all expenses related to operation of the vehicle (i.e. gas, insurance, depreciation, etc.)
- ❖ Travel expenses can be claimed only when you exceed the kilometres normally incurred in your home to work and work to home travel route (ie 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 you exceed the normal home to work and work to home kilometres travelled.)
- ❖ Costs associated with travel and parking expenses for the primary work site(s) are the responsibility of the employee (refer to policy H509-Parking). For staff working at sites other than CCHC, their primary work site(s) would be determined by the Manager/Supervisor based upon the nature of their position.
- * Employees record their mileage on the Travel Claim form noting destination, reason for travel and distance travelled.
- Claims are submitted to the Manager/Supervisor (Board President for the Executive Director). The Manager/Supervisor verifies the legitimacy and accuracy of the claim; signs it and forwards it to the Finance Department.
- * When personal travel is combined with business travel, the staff members will be reimbursed for only the business portion of the trip at the lowest fare available.
- ❖ It is the responsibility of the authorizing Manager/Supervisor to determine before the journey commences that the travel is necessary, and 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.
- ❖ In the event that travel is cancelled, any travel expenses that have been reimbursed to the staff member 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.
- * 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. This should be discussed with your supervisor. Compact or mid-size cars shall be used.

❖ Out of Town Travel:

- a. Non-local travel should be booked taking advantage of the best possible rates.
- b. Employees are encouraged to arrange for pre-payment of air and rail fare to attend out-of-town meetings, conferences, etc.

c. If it is agreed that an employee can use her/his own car for an out-of-town trip, she/he is 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.

Expense Claim - Current CCHC Allowances

(Receipts required for all claims where possible)

Use of personal vehicle:

- \$0.50/km
- Travel-related parking while on temporary external Centre business **Note:** CCHC will not reimburse for parking tickets, traffic fines, etc.

2. Approval and Authority:

- a) Travel, meal and hospitality expenses should be pre-authorized. Such authorization shall be obtained from the Department Manager/Supervisor.
- b) Expenses incurred by the Executive Director shall be reviewed and approved by the President of the Board or a member of the Executive Committee.
- c) Expenses incurred by Board members shall be reviewed and approved by the Executive Director and the Manager, Corporate Services.
- d) Pre-authorization by the Executive Director is required for all international travel.

3. Privately Owned Vehicles:

- a) When travel by privately owned vehicles is authorized, reimbursement shall not exceed the equivalent of commercial transportation cost, and shall be at the current authorized rates (*See Appendix*).
- b) If use of the privately owned vehicle is at the employee's request, the employee shall be required to use vacation time for any travel time during work hours which exceeds the time required by commercial carrier.
- c) No additional amount shall be paid for more than one employee per car.
- d) When an employee used their vehicle for CCHC business travel, it is the responsibility of the employee to ensure that he/she has a valid driver's license and adequate and current vehicle insurance.
- e) When purchasing automobile insurance, employees who are required to use a vehicle in the performance of their job must advise their insurance broker that they will be using their vehicles for 'business purposes'. Failure to correctly insure your vehicle may result in a claim being denied.
- f) Employees who may be required to use their vehicle in the performance of their duties must:

- Have valid automobile insurance with adequate liability insurance and the required coverage type for using their vehicle for CCHC business;
- Ensure that their vehicle is in good working order;
- Assume sole responsibility for their individual policy and payment of insurance premiums; and
- Assume full responsibility for costs of fines resulting from traffic violations, parking tickets, theft, loss or damage to their vehicle, etc., while driving on CCHC business.

4. Accommodation:

- a) CCHC will reimburse for cost of reasonable and standard room accommodation for each overnight stay at a hotel (\$200 max per night for hotels), or \$25.00 for each overnight stay at a private accommodation.
- b) Incidental expenses such as dry cleaning, toiletries, in room videos, etc. will not be reimbursed.

5. Meals:

- a) CCHC will reimburse for meals while travelling, up to a maximum of \$45 per day (*See Appendix A*). Meal receipts are required. Unused daily meal credits may not be carried forward to the following day.
- b) If meals are included in the cost of a course/conference, a meal reimbursement will not be provided.
- c) Reasonable gratuities (to a maximum of 15%) will be reimbursed.
- d) Meals for staff during regular work duties (e.g. staff breakfast and/or lunches) will not be reimbursed.
- e) CCHC will continue to support employee, volunteer and Board recognition functions, retirement parties and in-house meetings. Preapproval of the Executive Director is required for these events.
- f) Incidental and meal expenses are not allowable expenses for consultants and contractors.

6. Alcohol:

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

7. Expenses for Consultants and other Contractors:

- a) Incidental and meal expenses are not allowable expenses for consultants and contractors.
- b) 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.

8. Travel Advances:

a) CCHC will only provide cash advances on an exception basis. These must be approved by the Program Director.

9. Personal Claims/Forms:

a) Expenses incurred by employees shall be claimed by submitting the details of these expenses along with supporting documentation (*See Appendix B and C*)

- b) Claim forms must be completed fully and authorized by the Program Manager/Supervisor before sending originals to Finance. The Program Manager/Supervisor must review the forms and documentation for accuracy and compliance.
- c) 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

Approved by: The Board Date: June 12, 2012

Next Review: June 2015

Signature: Marita Killer

APPENDIX

A: Meals and Travel

Current personal automobile reimbursement rate: \$0.50/km

Maximum daily meal reimbursement: \$45.00/day total
as detailed as follows: \$8.00 breakfast, \$12.00 lunch and \$25.00 for dinner

B: Supporting Documentation

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

- Be an <u>original</u> sales receipt, photocopies cannot be accepted
- Contain an indication of proof of payment

The invoice or sales receipt must provide:

- 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
- The company's business number or GST/HST registration number for total sales > \$30

Simply providing a credit card or debit card receipt alone is not sufficient documentation. The original invoice, sales receipt or bill should 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.

C: Travel Claim Form & Request for Payment (see attached)

Travel Claim Form

Name:	Month of Travel:	
Team:	Employee Signature:	

1eaiii		Lilipioyee signature.	
Date	Destination	Reason	Distance (km's)
	<u> </u>		
		Total Km's	
		x 50¢ per km	= \$ -
Parking	Attache Orginal Reciepts		=
Other	Attache Orginal Reciepts		=
	Total Claim		\$ -

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	Total	\$	
Team:			
Account:			
Description:			
Approval:		Date:	
Appiovai.		Date.	

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:

	,			
Address:				
(Home)				
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Phone #: (Home)		Employe	ee Signature:	
Date	Description o (attach origina		Program	Amount
Total A	mount Due		\$	-
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