

 <p>Family & Children's Services of Guelph and Wellington County</p>	Policy		
	Policy Title: Expenses C3-a-280		Policy Number: C3-a-280
	Created Date: 2007/06/14	Version Number: 3	Version Effective Date: 2024-11-19
	Issuing Department: Corporate Services		Approved By: Director of Finance

Expenses

POLICY

As a Broader Public Sector organization, the Agency will establish and maintain rules on business expenses provided through "public funds" as defined under the [Broader Public Sector Accountability Act](#), including travel, meals and hospitality.

Definition

The term "Expenses" refers to any expenditure that is incurred by a person as part of their role with the agency and subsequently reimbursed by the agency.

The term "Managerial Discretion" refers to the administrative authority to make decisions and choices with some degree of flexibility, while maintaining compliance with the directive and the rules. All decisions made under the expense rules should be carefully considered.

Application

The Expense Rules apply to any person in the agency, including:

- appointees,
- employees,
- volunteers (*Note that rules set out in the Volunteer Policies take precedence),
- foster parents (*Note that rules set out in the Foster Parent Handbook take precedence), and
- consultants and contractors engaged by the agency.

Under the Broader Public Sector Perquisites Directive, the rules also apply to any "elected officials" should such positions be created in the Agency in the future. Members of the Board of Directors are to follow Board expense policies.

RULES

Accountability Framework

1. Employee expense claims must be approved by an employee's manager.
2. The Executive Director's expense claims must be approved by the Board Chair.

3. Foster parent expense claims must be reviewed by their assigned employee and recommended for approval as outlined in [Purchase and Commitment Authorization Levels C3-a-100](#) and must comply with the Foster Parent Handbook guidelines.
4. Volunteer expense claims must be reviewed by their assigned employee and recommended for approval as outlined in [Purchase and Commitment Authorization Levels C3-a-100](#) and must comply with the Volunteer Policies.
5. An expense claim may also need approval at a higher level to achieve compliance with [Purchase and Commitment Authorization Levels C3-a-100](#) policy.
6. Where this policy provides for Managerial Discretion, documentation of any decision to vary from the policy is required to be included in the claim and signed by the authorizer. Managerial Discretion must be within an approver's authorization level as per [Purchase and Commitment Authorization Levels C3-a-100](#) policy. Approvers are accountable for their decisions which must be:
 - subject to good judgement and knowledge of the situation;
 - exercised in appropriate circumstances; and
 - in compliance with the principles and mandatory requirements set out in the Broader Public Sector Expense Directive and these rules.

Individuals Making Claims (Claimants)

1. Claimants must obtain appropriate approvals before incurring expenses that are not "pre-approved" by nature of being prescribed under a written document (e.g. Collective Agreement, Foster Care Handbook, etc.)
2. A group expense can only be claimed by the most senior person present. The receipt or claim must detail the purpose of the expense and the names of all individuals in attendance.
3. Claimants are responsible for scanning their own receipts, signing/initialling and dating the front and attaching them to their expense reports in iExpense. This applies to all expenses claimed except those listed immediately below. Credit/debit card summary slips are not acceptable.

Exceptions: Reasonable expenses for the following are reimbursed **without** receipts:

- gratuities (hotel room services and taxis); and
- expenses for parking meters, bus tickets and subway tokens.

If a receipt is missing, reimbursement may be authorized as an exception at the discretion of a Director or the Executive Director. A written verification from the claimant that the receipt was misplaced must be attached to the expense claim.

4. Reimbursement is **not provided** for the following:
 - alcoholic beverages;
 - traffic/parking violations;

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- recreational expenses (e.g., video rentals, items from mini-bars);
 - personal items;
 - expenses incurred on behalf of friends/family; or
 - privately arranged medical/health insurance for travel within Canada.
5. Staff expense claims are submitted using iExpense. The claim:
- a. must be submitted within 90 days of the date on which expenses are incurred;
 - b. must comply with the parameters of this policy and
 - c. must include a description of each expense claimed, rationale or purpose, child ID or case ID number (if appropriate) and an explanation for any unusual expense.

Exceptions to the above are at the discretion of a Director or the Executive Director.

6. If there is an overpayment of an expense claim, the overpayment must be repaid promptly.
7. Final expense claims must be submitted and approved on or before the final day of employment with the Agency.
8. Staff expense claims are subject to random audits by finance staff, under direction of the Director of Finance & Administration. If a claim does not comply with this policy it will not be reimbursed; if it has been paid it will be considered an overpayment. The manager who had approved the claim will be notified and is expected to discuss with the staff member.

Individuals Approving Claims (Approvers)

1. Individuals are prohibited from approving their own expenses.
2. The Approver must be more senior than the person claiming an expense.
3. Approvers must only provide approval for expense claims that were necessarily incurred in the performance of Agency business.
4. Approvers must ensure that all expense claims are accompanied by appropriate documentation.

Contractors and Consultants

1. The agency will provide reimbursement for allowable expenses incurred by contractors and consultants where the contract specifically provides.
2. Allowable expenses for contractors or consultants must be defined by the Agency during the Request for Proposal process.
3. The Agency will not enter into contracts that provide reimbursement for hospitality, incidental or food expenses for contractors and consultants under any circumstance.

Travel Expenses

Staff must consider alternatives to travel (e.g., tele- or video-conferencing) and if travel is necessary:

- a. choose the most cost-effective and time efficient transportation and accommodation;
- and

b. obtain prior approval as outlined below.

Location	Required Approvals	Other Requirements
Travel within Ontario	Prior approval not required	
Travel outside Ontario	Prior approval of a Director or the Executive Director required (see <u>Travel Approval Form</u>)	A written proposal must be submitted in advance and must: <ul style="list-style-type: none"> include rationale for why the travel is critical to the agency's priorities; demonstrate the cost-effectiveness of the requested travel arrangements (e.g., transportation mode, accommodation.)
Travel outside Canada	Prior approval of the Executive Director required (see <u>Travel Approval sForm</u>)	Same as for travel outside Ontario immediately above

Personal Automobiles

Distance travelled is defined as the distance of a default route between 2 locations using Google Maps with default settings. When using a personal automobile, the agency expects the most cost-effective and time efficient route to be the shortest distance between two locations. Exceptions to this must be documented and may be authorized as an exception using Managerial Discretion.

The kilometric reimbursement rate for distance travelled for all unionized staff is in accordance with the Collective Agreement. The kilometric reimbursement rate for distance travelled for non-unionized staff and volunteers (including foster parents) is \$0.45/km.

The expense claim must include the:

- child ID number, case ID number or purpose of expense,
- starting address,
- ending address,
- distance between addresses (in kilometres), and
- date of travel.

Toll road charges are reimbursed provided appropriate documentation accompanies the expense claim.

Reimbursable distance does not include travel between the staff member's home and permanent office location. However, staff may claim travel expenses from their permanent office location to another designated business related location. It is understood that when an

employee begins or ends their workday with a meeting or client visit outside their assigned work location, the travelled distance will be calculated on the basis of the distance to the employee's assigned work location or home, whichever is shorter.

Rental Vehicles

Rentals must be for compact or mid-size cars unless the full size car rate is the same or less. Rental reimbursement is not to exceed the mid-size car equivalent cost.

Rental cars must be refueled prior to return, to avoid higher gasoline charges.

Other Modes of Transportation

Staff are encouraged to use local public transit/hotel shuttles wherever practical.

Where other means of travel are not available or practical, taxi fares are reimbursed.

Travel by rail (coach class) or air (economy class) is permitted when this is the most practical and economical way to travel. Travel in fare classes above coach/economy is reimbursed at the coach/economy rate only.

Medical/Health Insurance

Reimbursement is provided for privately arranged medical/health insurance purchased for business travel outside Canada (if not included in any extended benefits plan).

Accommodation

Hotel reimbursement is for the equivalent cost of single accommodation in a standard room. Suites, executive floors or concierge levels are reimbursed at the equivalent cost of a single/standard room accommodation at the same location.

If travel plans change, staff must cancel hotel bookings promptly to avoid no-show charges.

Private stays with family and friends are encouraged. A maximum of \$30 per night for gratuitous lodging is allowed. No receipt is required.

Mobile Device Protection

Staff are expected to care for assets owned by the agency in their possession, including agency owned mobile devices. For each agency owned mobile device in a person's possession, reimbursement will be provided up to \$70 plus taxes for one of the following protective cases: Otterbox Defender or Commuter series; Griffen Survivor series; Lifeproof. Reimbursement for an alternative case may be provided if pre-approved by the IT Manager as meeting minimum protection needs.

Meals

Away from Office Jurisdiction

Reasonable and appropriate meal expenses, not including alcoholic beverages but including gratuities/tips, incurred when away from office jurisdiction (i.e. outside the county of Wellington) on agency business during normal meal period are reimbursed to all staff in accordance with the Collective Agreement. Rationale for the claim must be documented. All meal receipts must be attached to the expense claim.

Examples:

- If a staff member spends a full day (9:00 a.m. to 4:00 p.m.) at a training event away from office jurisdiction and lunch is not provided, the staff member may claim the amount spent on lunch, at current rates.
- If a staff member is away from office jurisdiction for two days including travel, lunch and dinner on day one and breakfast and lunch on day two are allowable.

Within Office Jurisdiction

Any meal claims when the claimant is within the county of Wellington, on agency business during normal meal period, may be authorized as an exception using Managerial Discretion. Meal claims are reimbursed to all staff in accordance with the Collective Agreement. Rationale for the claim must be documented; meal receipts must be attached to the expense claim; and if applicable, the names of all individuals in attendance.

Examples:

- If a manager plans a team day, and lunch is provided as part of the team building activities, the manager must claim the lunch costs and document the purpose of the event and the names of all individuals in attendance.
- If lunch is provided during in service training day, the manager or training coordinator will claim the lunch costs and document the purpose of the event and the names of all individuals in attendance.

During Agency Approved Overtime:

Where staff members are requested to work three or more hours of approved overtime, a meal allowance is reimbursed. Receipts are required.

Agency Hosted Programs

Snacks may be provided for programs, meetings or training activities hosted by the agency. Staff must work with the manager responsible for the respective program and follow their direction on expenditure limits prior to making any purchases. Managers are expected to stay within their specified budget for their program/event.

Examples: Caring Dads Program, PRIDE training, Family Finding meetings

Client Related Expenditures

Workers should not encourage the expectation that a client (child or adult) will be provided with a meal/snack when visiting with the worker but in circumstances where Workers purchase

meals/coffee for clients and where authorized by a manager, these expenses are reimbursed in keeping with the limits applied to staff (managerial Discretion may be exercised). Snacks or coffee breaks are subject to a limit of \$5 per person. If in doubt about the appropriateness of an expense, workers should consult with their manager prior to the expenditure.

The claim for expense reimbursement must include a detailed receipt, the client's name/child ID or case ID number, and rationale.

The agency discourages staff from providing cash to clients. The agency has food vouchers, gas vouchers and bus tickets to meet urgent requirements of clients ([Financial Assistance S1-d-200](#)), petty cash ([Petty Cash C3-a-360](#)), or cheque requisitions ([Purchase and Commitment Authorization Levels C3-a-100](#)).

Only in exceptional circumstances will staff be reimbursed for cash provided to clients. Staff must prepare a receipt for the client sign for the cash received. The voucher must state: "I (*name of client*) received \$(*amount*) on (*date*) for (*intent for cash use*)" and the client's signature. manager approval is required prior to reimbursement.

Alcohol

1. The Agency does not reimburse claims for alcohol under any circumstances as a regular business expense.
2. The Agency may choose to serve Alcohol as part of a function in accordance with the Rules for Hospitality.

Hospitality

1. Hospitality is the provision of food, beverages, accommodation, transportation or other amenities at agency expense to anyone not engaged to work for:
 - the Agency,
 - designated Broader Public Sector organizations, or
 - any of the Ontario Government ministries, agencies or public entities.

Functions involving only people from these organizations are not considered hospitality functions and cannot be reimbursed.

2. Hospitality cannot be extended to existing or prospective vendors, contractors or consultants of the agency.
3. Hospitality should be extended in an economical, consistent and appropriate way in order to facilitate agency business or as a matter of courtesy. Hospitality expenditures should be consistent with:
 - a. the intended business purpose, and
 - b. the number of persons attending.

4. Where alcohol will be served as part of Hospitality, advanced written approval must be obtained from the Executive Director.
 - The approval must include a description of the event and the types / amount of alcohol that will be served.
 - Alcohol must be provided in a responsible manner (e.g. food should always be served when alcohol is available).
 - Preference should be given to wine, beer and spirits produced in Ontario.
5. Hospitality expense records must include:
 - a. the circumstances of the event (business purpose);
 - b. the form of hospitality;
 - c. cost supported by receipts;
 - d. name and location of establishment; and
 - e. names, titles and companies of attendees.
6. Approvals for hospitality expenditures are limited to a Director or the Executive Director.

Documentation

1. All expense claims and scanned receipts will be submitted through iExpense.
2. All supporting receipts will be retained by the staff member for audit and verification purposes until the end of the current fiscal year audit has been completed.

Public Posting

1. The Agency will post the Expense Policy on the Agency website so it is available to the public
2. The Agency will make the Expense Policy available in accessible formats.

REFERENCES

- [Broader Public Sector Expenses Directive 2020](#)
 - [Purchase and Commitment Authorization Levels C3-a-100](#)
 - [Financial Assistance S1-d-200](#)
 - [Petty Cash C3-a-360](#)
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