EXPENSE, TRAVEL, MEALS AND HOSPITALITY POLICY

Category: Finance	**Owner:** Finance Department
Initial Board Approval: October 2013	**Reviewed and Revised:** November 29, 2023
Revision Cycle: 5 years	**Next Revision Date:** November 2028

PURPOSE:

- Compliance to the Ontario *Travel, Meal and Hospitality Expenses Directive*
- To set guidelines for reimbursement of expenses from public funds

SCOPE:

Includes: All Reena employees

Excludes: Contracted service providers, volunteers and students

POLICY STANDARDS:

All staff will work in an ethical, professional and accountable manner when making an expense claim for expenses which are reimbursed from public funds.

Principles

- Accountability – Reena is responsible to ensure that all funds are used to reimburse allowable travel, meal and hospitality expenses
- Transparency – Reena's policy for reimbursement of travel, meals and hospitality expenses are clear, easily understood and available to the public
- Value-for-Money – Reena is responsible to use public funds where necessary, economical and with due regard for health and safety
- Fairness – Reena is responsible to ensure that the authorized expenses incurred during the course of the business of an organization are reimbursed

Requirements

The expense rules will be posted on the Reena website so they are available to the public and in accessible formats. The expense rules will include requirements such as for itemized receipts and prohibited items such as alcohol.

Claimants must provide all appropriate written approvals before incurring expenses. If no prior approval was obtained then a written explanation must be submitted with the claim.

All claims must include original itemized receipts, except for mileage where no receipts are generated. All claims must be submitted no later than the tenth of the month following the incurred expense.

Travel

This policy applies whenever travel is required, except where travel is an integral part of the job. In the majority of positions at Reena, travel occurs infrequently on an as-needed basis; for example, to attend training, meetings, conferences or consultations, individuals' medical/dental appointments.

In the event an employee is required to use his automobile on behalf of Reena, Reena shall reimburse on a per kilometer basis of fifty cents ($0.50). The employee shall submit an expense form as per the Requirements Section above. An employee whose first or last destination is further than their program/office base, mileage from their home to the program/office will be deducted from the distance to the first or last destination. For trips more than 300 km return, employees are not approved to be reimbursed for mileage on their own vehicle. In this case, the employee should rent a vehicle for such a trip, with the prior written approval of the Supervisor/Manager. The employee will be reimbursed for these costs, upon submission of an invoice.

Employees who are authorized to use their vehicle on behalf of Reena shall provide to Reena confirmation of a valid driver's license, automobile insurance coverage appropriate for business purposes of at least one million dollars ($1,000,000) and a driver's abstract on an annual basis on a date(s) determined by the Reena. Cost for the driver's abstract will be reimbursed by Reena.

An employee must notify Reena immediately if their license is suspended, revoked or the above noted business insurance is suspended or cancelled.

Other travel by employees using other means of transportation will be pre-approved. Expenses for travel and accommodation will either be paid using a Reena Corporate VISA card or reimbursed. Please note that personal credit and debit cards are not an appropriate means of payment and should not be used except on an emergency basis.

Meals

An employee authorized and required to transport an individual in an emergency situation or who is pre-authorized in writing, by a supervisor or designate to attend an individuals' program, a conference or outing at a time which includes a meal period will be reimbursed by Reena for all meals up to:

Breakfast $ 8.00 (6:00 am to 9:00 am)

Lunch $13.00 (11:00 am to 2:00 pm)

Dinner $20.00 (5:00 pm to 8:00 pm)

The employee shall present receipts to their immediate supervisor or designate. Such receipts must be satisfactory and approved and have been pre-authorized by the employee's immediate supervisor or designate and the accounting department before the employee will be reimbursed. Only in an emergency situation where no one is available to approve a meal can a receipt be approved subsequent to and not pre-authorized.

In limited and exceptional circumstances where a meal expense is higher that the meal reimbursement rate, the actual cost of the meal may be reimbursed if accompanied by the original itemized receipt and written rationale for exceeding the rate. A credit card or debit card slip is not sufficient. Approval is subject to managerial discretion.

There may be situations where an employee pays the meal expenses for a group of individuals/employees. In such cases, the employee may be reimbursed for the total of all meals purchased at the reimbursement rate for that meal. Reimbursement is for restaurant prepared meals only. Reimbursement for groceries must have prior approval and a receipt and written rationale must be submitted with the claim. Group meal expenses can be claimed by the most senior person present-expenses cannot be approved by a subordinate incurred by his/her approver; and only for individuals covered by this policy.

Hospitality

Hospitality may be extended on behalf of Reena when:

- Hospitality is the provision of food, beverage, accommodation, transportation and other amenities at Reena's expense to people who are not engaged by Reena and are not cover by the Broader Public Sector Expense Guidelines
- Functions involving only Reena staff are not considered Hospitality functions – this means that these functions may never be reimbursed and may never be offered solely for the benefit of employees, agency/organization employees, appointees or consultants under the Broader Public Sector using provincial funding
- Hospitality may be extended in an economical and consistent manner when it can facilitate Reena business and it is considered desirable as a matter of courtesy or protocol
- Hospitality may be offered in sponsoring formal conferences
- Appropriate token gifts of appreciation valued up to $30 may be offered in exchange for gifts of service of expertise to people who are not engaged in work for Reena. Gifts over $30 must have prior approval.

The following are functions that will not be reimbursed:

- Office social events
- Retirement parties
- Holiday lunches

ROLES AND RESPONSIBILITIES:

Claimant

- Obtain all appropriate approvals before incurring expenses
- Submit claims by the tenth of the following month

Supervisors and Manager

- Provide approval only for allowable claims that include appropriate documentation
- When exercising discretion, make decisions based on good judgment and compliant with principles and mandatory requirements as set out in the Travel, Meal and Hospitality Expenses Directive

Finance Department

- Provide information about expenses for public disclosure

RELATED POLICIES/PROCEDURES:

- Perquisites Policy

POLICY REVISION HISTORY:

Date:	Modifications:	Approved by:
Oct 2013	Initial	Board
Sept 2018	Revised, change in Content	Board
Nov 29, 2023	Revised, added details on mileage reimbursements.	Board

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