



The Children's Aid | La Société de l'aide
Society of Ottawa | à l'enfance d'Ottawa

GLOBAL MANUAL

FINANCIAL MANAGEMENT

-PROCEDURE-

TRAVEL EXPENSES

PREAMBLE

Employees are entitled to reimbursement for travel and miscellaneous expenses incurred in the course of their work on behalf of the Society for the purpose of providing direct service or conducting other Society business.

This Procedure provides a decision-making and accountability framework for reimbursement of such travel expenditures.

The Society assumes no obligation to reimburse expenses that do not comply with this procedure.

Employees should familiarize themselves with this procedure and seek clarification from their Supervisors, if needed, prior to incurring any travel expenditures for which they wish to be reimbursed by the Society.

Supervisors ensure compliance with this procedure and take remedial action if required.

APPROVAL FOR TRAVEL

- Normal travel related to a direct service or other Society business and within the Society's area of geographical jurisdiction does not require prior approval – such claims are approved after incurrence. For purposes of this procedure "geographical jurisdiction" is defined to include bordering jurisdictions in close proximity. For Ottawa this includes travel to West Quebec including the former municipalities of Aylmer, Gatineau and Hull. (See G 2-3-10 Mileage Claims Procedure)
- Travel outside the Society's geographical jurisdiction requires prior approval from an employee's immediate supervisor.

- Employees who are planning to travel outside of Ontario need to complete a travel plan identifying the reason for the travel, the method of travel to be used, the estimated costs of the travel. This plan must be approved prior to travel taking place. (See Travel Plan for Travel Outside of Ontario Procedure G 2-3-40)
- Long term stay out of town requires approval of a Director or Executive Director.
- Travel outside of Ontario (excluding West Quebec and Montreal) requires prior approval from a Director or Executive Director.
- Travel outside of Canada requires prior approval from the Executive Director. A detailed proposed cost of travel will be inherent in the approval process but in no circumstances will expenses of a personal nature be reimbursed by the Society.

EXPENDITURES / REIMBURSEMENT ACCOUNTABILITY PRINCIPLES

The following principles govern travel expense reimbursement practices at the Society. Expenses must be:

- Work related
- Modest and appropriate
- Strike a balance between economy and efficiency of operations

In the event of an overpayment of expense claims, such overpayment once discovered will be recovered promptly from the payee.

Non-Reimbursable Expenses

Expenses of a personal nature will not be reimbursed. Such expenses include but are not limited to:

- Recreational purposes (e.g. video rentals, mini-bars)
- Personal items

- Traffic/parking violations
- Alcoholic drinks, unless part of hospitality
- Expenses incurred on behalf of friends/family

Receipts

- Original receipts (not photocopies) must be submitted with all Travel Expense Claims. Credit card slips by themselves are not sufficient to support a claim for reimbursement.
- In the event of missing receipts, a deviation, approved by the manager, and only with appropriate documentation from the claimant that a receipt has been misplaced, may be considered.
- Original receipts plus credit card slips, if applicable, obtained via the use of Society credit cards must in all cases be submitted to Finance Department monthly for reconciliation to the credit card statement (see attached Master Card Reconciliation Form).
- Travel Expense Claim Reconciliation Form (see attached form) are to be submitted to support all travel reimbursement.

Time Limit for Claims

The Society assumes no obligation to pay expenses submitted more than 90 days after the date they are incurred. Exceptions will only be at the discretion of a Director or Executive Director.

Verification

Those having responsibility for approving expense claims are responsible for monitoring compliance with this procedure and for taking remedial action if required.

Expense approval limits are as defined in the Society's designated signing authority procedure (G 2-2-30).

Exceptions Approval

Decisions whether to approve exceptional reimbursement must be reviewed on a case by case basis and be approved by an employee's Director or the Executive Director.

Where a Director decides to exercise discretion in making an exception and in order to ensure a proper record for audit purposes, the rationale for the exception must be documented and accompany the expense claim.

Travel Advances

- Where travel is expected to be of a longer duration (more than two days) a cash advance may be provided at the discretion of the Director of Finance & Administration. Travel advances from petty cash or in amounts lower than \$100.00 will not be provided. Exceptions may be made from time to time with the approval of a Director or Executive Director
- All employees when on assignment, required to travel and obtain accommodation at least one hundred and sixty (160) kilometres or more from their place of employment, may apply and receive an advance of one hundred dollars (\$100.00) per day for expenses from which meals, accommodation, travel and ground transportation shall be paid by the employee.

Loyalty Programs

Employees may participate in loyalty programs (i.e. frequent traveller programs) provided they abide by the requirements of this procedure and select the most cost-effective means of travel through a Society approved vendor, where applicable.

Medical/Health Insurance

- Employees travelling within Canada are not reimbursed for the cost of privately arranged medical/health travel insurance where such coverage is already offered by OHIP or QHIP; employees with specific needs or concerns in this respect review their need for coverage with their immediate supervisors prior to purchasing any coverage.
- Employees travelling outside of Canada and wishing to be reimbursed for medical/health insurance coverage, review their need for coverage with their immediate supervisors and seek approval for the purpose of a reimbursement prior to purchasing any coverage; consideration is given to coverage which may be available through the Society's Health Plan, where applicable.

Vehicle Insurance

- Only employees with a valid driver's licence (excluding Ontario's G1 licence or other provinces' learning permit) are authorized to drive their own or other vehicles in the course of Society business.
- Personal vehicles used for Society business must be insured at the vehicle owner's expense for personal motor vehicle liability. Coverage of two million dollars (\$ 2,000,000) in liability insurance is required as per the Society's procedure Vehicles Owned and Rented by the Society G 7-2-10 and drivers are obliged to ensure that their motor vehicle insurance coverage includes business use of their vehicles. The Society provides an insurance subsidy to designated employees as per the Collective Agreement and Standard Terms and Conditions of Employment to assist with the added cost of business use coverage and liability coverage as stated in Society Mileage Procedure G 2-3-10.
- The Society assumes no financial responsibility for privately owned vehicles other than paying the rate per kilometre when used for Society business. The Society is not responsible for reimbursing deductible amounts related to insurance coverage except as per the Collective Agreement and Standard Terms and Conditions of Employment. Those driving a personal vehicle on Society business cannot make claim to the Society for damages as a result of a collision.
- Accidents must be reported immediately to local law enforcement authorities, the rental car agency (if applicable), the automobile insurance company (if using a personal vehicle) and the person's immediate supervisor as per Society Accident Reporting procedure G 5-5-21.

Car Rental

- A rental vehicle will be required for all business travel that exceeds 350 km.(Procedure G 7-2-10).
- The size of the rental car is not to exceed a mid-size car. Upgrades to full size cars are permitted if the rate charged does not exceed mid-size car rental rates. Exceptions are to be documented and approved in writing. In no case will luxury or sports car rentals be reimbursed.
- The rental car must be refuelled before returning it, in order to avoid higher gasoline charges imposed by the rental car agency.
- Employees travelling to the Toronto area and beyond may choose to use the 407 ETR route (barrier-free toll highway that stretches for 130 km between Oshawa and

Burlington). ETR Mileage charges will be reimbursed by the Society either to the rental car company or to the employee provided appropriate documentation accompanies the expense claim.

- Employees who, instead of renting a car as per Procedure G 7-2-10, choose to use their personal vehicle, may not submit a mileage claim for more than 350 km for that trip.

Kilometre Reimbursements Rates for Personal Vehicle Use

- Rates of reimbursement are pursuant to the Society's Collective Agreement and Standard Terms and Conditions of Employment for all staff.
- Mileage claims are to be submitted using IExpense as per Society Mileage Claim procedure G 2-3-10.
- In all cases, travel is reimbursed from the employee's permanent location to their destination. Travel from home to location of work is not reimbursable.
- For one trip where the round trip exceeds 350 km, see previous heading.

Taxi travel

- Where practical, local public transit/hotel shuttles must be used. Receipts for reimbursement are not required.
- Where other means of travel are not available or practical, taxi travel will be reimbursed only with receipts.
- A Taxicab is to be used where group travel is more economical than the total cost, had individuals travelled separately.

Rail Transportation

- Travel by rail (coach class) is permitted when this is the most practical and economical way to travel.

Air Transportation

- Travel by air is permitted when this is the most practical and economical way to travel. The standard is economy class. Travel in fare classes above economy class will only be reimbursed at the economy class rate.

Travel Arrangements

- Staff may choose to make travel arrangements themselves or use the Society's corporate travel agent, Corporate Traveller. If using Corporate Traveller for travel arrangements, see Travel Arrangements as per Society Corporate Credit Cards procedure G 2-2-35.
- If staff choose to make travel arrangements themselves, 3 cost quotations must be sought, documented and submitted to Accounts when requesting reimbursement. The option chosen should be the most practical and economical choice.

Other Travel Expenses

- Reimbursement claims for hotel accommodation in the Society's geographical jurisdiction area will not be accepted unless pre-approved by a Director.
- In the cases of elected or mandatory training where training is held over multiple days, overnight accommodations are reimbursed for the day(s) in between training so long as the training location is more than 130 kms from the employees' residence. In order to be eligible for accommodations the night before training, the training location must be more than 160 km away from the employee's residence.
- For example, if the training is on Tuesday/Wednesday/Thursday and the employee lives over 130 km away from the training location, they may obtain overnight accommodations for Tuesday and Wednesday nights only.
- Hotel accommodations are permitted the night before training if the training location is more than 160 km away from the employee's residence and the training start time is 9:00 am or earlier.
- For trips requiring an overnight stay, reimbursement will be made for the equivalent cost of single accommodation in a standard room. Employees who use suites, executive floors or concierge levels will be reimbursed for the equivalent cost of single room accommodation at the same location.
- Private stays with family and friends are encouraged. A maximum of \$30.00 per night for gratuitous lodging is allowed. No receipt is required.
- For extended stays out of town at a single location, long term accommodation

arrangements are encouraged to take advantage of lower weekly or monthly rates. This may include the rental of a housekeeping facility. Long term stay out of town requires approval of a Director or Executive Director.

Other out of pocket Expenses

- Reasonable gratuities for meals, hotel room services and taxies will be reimbursed.
- While on an out-of-town trip, reasonable expenses related to parking meters, bus tickets and subway tokens will be reimbursed.
- Receipts are not necessary to support reimbursement of these out of pocket expenses.

Calls to Home

- Reimbursement will be made for reasonable costs for necessary personal calls home for each night away.

Additional Business Expenses

- While travelling on Society business, additional business expenses may be incurred not otherwise specifically contemplated in this procedure. Such reasonable expenses such as business calls, air/rail phones, computer access charges, photocopying, fax expenses will be reimbursed with receipts.

Meal Expenses

- Reasonable and appropriate meal expenses are reimbursed subject to approval, when an employee is required to be away from his or her work location over a normal meal period.
- Example: for a worker away for 2 days including travel, lunch and dinner on day one and breakfast and lunch on day two would be allowable.

- Original, itemized receipts must be provided. Reimbursement must not exceed the amount actually spent, (including taxes and gratuities) as validated by a receipt.
- Receipts for meals and accommodation expenses shall be submitted to the Society by the employee within thirty (30) days of the event. The employer reserves the right to restrict expenses if they are found excessive.
- Reimbursement of meal costs will not include cost of alcoholic beverages.
- No reimbursement will be made for meals consumed at home prior to departure or on return, or for meals included in the cost of transportation, accommodation, seminars and/or conferences.

Meal Rates:

Breakfast	\$ 11.00
Lunch	\$ 16.00
Dinner	\$ 28.00

For a full day of meal claims, (i.e.: breakfast, lunch AND dinner) employees have the discretion to allocate the daily total three meal rate of \$55.00 among meals with a suggested cap of \$28.00 for any single meal.

For less than a full day of meal claims, employees are to be guided by the schedule of rates above.

Credit Cards

- Credit card purchases must be substantiated by detailed receipts provided to accounting for reconciliation of the credit card statement. A credit card slip is not deemed sufficient detail.
- Refer to Society Corporate Credit Card procedure G 2-3-500 for further details.

PROCEDURE

1. Direct Supervisors (hereafter Supervisors; as the case may be (Supervisor, Manager, Director, Executive Director) determine and authorize when business travel is necessary and, where appropriate, give consideration to alternatives to travel such as teleconferencing and

videoconferencing;

2. Supervisors ensure that travel arrangements made by employees reporting to them are consistent with this procedure; where needed, Supervisors provide guidance to assist employees in applying the accountability principles of this procedure to their particular circumstances and needs;

3. Supervisors seek next level approval for any deviation by submitting a documented rationale for the deviation, where required;

4. Upon receiving supervisory approval for travel, the employee makes travel arrangements as follows:

- Use service providers designated by the Society where appropriate;
- Request and accept lowest common carrier fare;
- Use the corporate charge card to prepay hotel accommodations where possible;
- Supply an itinerary to and notify their Supervisor of any changes so that travellers may be contacted in an emergency;
- Where applicable, cancel hotel bookings prior to 6:00 p.m. to avoid no-show charges;

5. Upon returning, the employee submits expense claims as follows, using the attached Travel Expense Claim Reconciliation Form:

- Submit all expense claims on a timely basis within thirty (30) days of incurring expenses (The Society assumes no obligation to pay expenses submitted more than 90 days after the date they are incurred.);
- Provide explanations for unusual expenses (if any hospitality expenses were incurred, refer to Procedure G 2-2-50);
- Provide original receipts for all expense claims;
- Provide descriptions for all expenses claimed.

6. In approving travel expense claims, Supervisors:

- Ensure that all expenses submitted qualify for reimbursement in accordance with this procedure;
- Ensure that appropriate, original receipts are provided to support expense claims;

- Ensure that unusual items are appropriately explained or that proof was given for prior approval;

Ensure the rationale for an exception is documented and accompanies the expense claim.

Document number: G 2-3-30

Approved by: Directors' Group

Issued: April 3, 2007

Lead Responsibility: Director of Finance and Administration

Cyclical Review:

- September 17, 2007 so as to comply with Ministry Directive regarding Fleet Management and Use of Other Road Transportation (re taxicab for groups)
- December 11, 2007 revised MasterCard Reconciliation form
- April 24 2008 - revised Travel expense claim reconciliation form
- January 5, 2009: travel limit increased to 350 km re rental and mileage reimbursement
- Aug 31 2009: updated Payment Request Form
- May 28, 2010: up-dated
- December 2011: time frames harmonized
- December 1, 2015 updated
- June 20, 2017 updated
- May 2018 updated to reflect new collective agreement meal limits
- Dec 15, 2021

Next Cyclical Review: December 2025



Travel expense claim reconciliation form April 2008.docx



MasterCard Reconciliation rev Jan 2009.docx



Payment request form revised August 31, 2009.docx