

Department:	Finance & Administration
Approved by:	Executive Team
Operational Lead:	Director, Q, RM, DS & AS
Revision Date:	November 27 2018

Policy Number:	3.1.60
Accountability:	VP, F&A
Policy Origin Date:	March 19, 2009
Review Date:	TBD

POLICY TITLE:

Travel, Meals and Hospitality Expenses

1 POLICY

- 1.01 Surrey Place (SP) will reimburse reasonable and necessary travel and meal expenses incurred while conducting SP related business. This policy and procedures are in accordance with the Management Board of Cabinet Broader Public Sector Expenses Directive Effective April 01, 2011.

2 PURPOSE

- 2.01 The purpose of this policy is to support the Vision, Mission and operational activities of SP, and to establish the principles, mandatory requirements and guidelines for reimbursing individuals for travel, meals and other reasonable expenses incurred on behalf of SP.

3 SCOPE

- 3.01 This Policy applies to all SP's employees, students, volunteers, third parties engaged by SP to provide consulting or other services, and Board Members, who incur business related expenses on behalf of SP.

4 PRINCIPLES

- 4.01 The overall objective of this policy is to ensure that SP complies with the four principles set forth in Broader Public sector Expenses Directive Effective April 1, 2011 as follows:
- a) **Accountability:** SP is accountable for public funds used to reimburse travel, meal and hospitality expenses.
 - b) **Transparency:** SP is transparent to all stakeholders. The procedures for incurring and reimbursing travel, meal and hospitality expenses are clear, easily understood, and available to the public.
 - c) **Value for Money:** Plans for travel, meals, accommodation and hospitality are necessary and economical with due regard for health and safety.
 - d) **Fairness:** SP reimburses legitimate authorized expenses incurred during the course of business of SP.

5 DEFINITIONS

5.01 None noted.

6 REFERENCES and RELATED STATEMENTS of POLICY and PROCEDURE

6.01 Broader Public Sector Expenses Directive 2011

6.02 Broader Public Sector Expense Rules 2014

7 PROCEDURES

- 7.01 The use of privately owned motor vehicles on the Employer's business is not a condition of employment.
- 7.02 Travelers must use the most practical and economical way to travel.
- 7.03 Travelers shall not transport clients in their personal motor vehicle.
- 7.04 Travelers are not considered on business when they travel to and from home to the office or first visit at the start and close of their business day.
- 7.05 Travelers using their motor vehicle for business purposes are advised to inform their auto insurance carrier and carry appropriate insurance.
- 7.06 Parking expenses for business purposes will be reimbursed based on the original parking receipt.
- 7.07 There is no reimbursement for traffic or parking violations.
- 7.08 Parking at SP sites: please refer to the Parking Policy.
- 7.09 Good record keeping practices should be maintained for verification and audit purposes.

8 ACCOUNTABILITY FRAMEWORK

8.01 Approval Authority Schedule: All expenses must be approved appropriately prior to the travel, in accordance with the approval authority listed below

Level of Approval Required for Travel Plans			
Role	Travel in Ontario	Travel in Canada and continental USA	International Travel
CEO	Board President	Board President	Board President
Employee, Student, Volunteer	Manager/Supervisor	Vice President	Vice President, Finance and Administration or CEO
Consultant	Contract Manager	Vice President	Vice President, Finance and Administration or CEO

8.02 Claimants are expected to:

- a) Obtain all appropriate approvals before incurring expenses;
- b) Submit original, itemized receipts with all claims;
- c) Submit claims within thirty (30) days after the completion of travel, except for the month of March;
- d) Submit all approved travel expense claims incurred during the month of March within the first five days in April;
- e) If the information above is not available or is not possible, submit a written explanation with the claim to provide the approver with adequate information for decision-making;
- f) Repay any overpayments – it is considered a debt owing to SP;
- g) If leaving employment with SP, submit any claims for expenses before leaving SP.

8.03 Approvers are expected to:

- a) Provide approval only for expenses that were necessarily incurred in the performance of SP business;
- b) Provide approval only for claims that include all appropriate documentation;
- c) Not approve their own expenses;
- d) Claimed expenses for a group can only be by the most senior person present. Expenses cannot be claimed by an individual that are incurred by his/her approver.

9 EXPENSES INCURRED FOR CONSULTANTS AND OTHER CONTRACTORS

9.01 Surrey Place will not pay or reimburse a consultant for any hospitality, incidental or food expenses, including but not limited to expenses in respect of meals, snack, beverages, gratuities, laundry or dry cleaning, valet services, dependent care, home management and personal telephone calls.

9.02 Reimbursement for allowable expenses can be claimed and reimbursed only when the contract specifically provides for it.

10 MILEAGE

10.01 If a traveler is required to use his/her own motor vehicle on the SP's business, the employee shall be reimbursed at the rate of forty-five (45) cents per kilometer. The mileage rate includes reimbursement for insurance, gas, and depreciation of vehicle.

10.02 Mileage reimbursements should be calculated from the assigned SP location.

10.03 Local mileage for the first and last trip from home to work or vice versa is not claimable.

10.04 For travelers providing service in the community reimbursement for the use of a traveler's own motor vehicle will be based on travel following the first visit of the day up to arrival at the last visit of the day.

10.05 For Home Based travelers travel to their assigned SP location is not reimbursable when this is the first visit of the day.

- 10.06 For all other travelers, travel to their assigned SP location is not reimbursable. For business meetings during the course of the business day reimbursement is based on the distance from their assigned SP office to the meeting site and return mileage to the assigned SP office.
- 10.07 When traveling between sites of SP, travelers must use SP Mileage Chart to calculate the appropriate mileage between all sites of SP.
- 10.08 On a regular basis, the Finance Department will select random samples of mileage claims and verify the accuracy and reasonableness of distances claimed, by using an online trip calculator to calculate the trip distance. The onus is on travelers to accurately track their actual distance. In the event of an overpayment of a mileage claim, such overpayment will be recovered promptly from the traveler.

11 TRAVEL

- 11.01 For Public Transit, staff are permitted to claim reimbursement for the cost of TTC tokens for SP business related travel by:
- a) Providing the required reimbursement information on the TTC Travel Reimbursement Form
 - b) Coding the cost to their program or department and
 - c) Obtaining approval from their immediate supervisor.
- 11.02 Office Assistants will restrict the utilization of TTC tokens for approved travel by clients versus staff.
- 11.03 Taxi Chits are available on a limited basis, and distribution by Office Assistants or through Finance with prior approval. The chit must be properly signed and with the amount and cost centre clearly indicated. If travelers tender their own fares for taxi services, receipts and documentation of the business purpose for the travel are required for reimbursement.
- 11.04 Automobile Rental:
- a) Travelers should make their own arrangements for automobile rentals.
 - b) The original receipt from the rental agency should be attached to the Travel Expense Form for reimbursement.
 - c) Travelers should accept the rental car insurance for collision and loss, unless otherwise covered.
- 11.05 Air/Rail:
- a) Travelers must use the most economical and direct route.
 - b) Travelers are expected to book economy class when making travel reservations.
 - c) Business class may only be permitted with approval by the CEO, taking into consideration such relevant factors as health and safety, or business circumstances.
 - d) Travelers are responsible for their own travel arrangement. If they book their reservations through a designated travel agent, the designated travel agent will bill SP (Finance department) directly.

- e) If travelers book through an online travel agent, or directly with the airline/rail company, the original stub of the ticket must be attached to the Travel Expense Form. When e-ticket is used, the invoice and the boarding passes must be submitted.
- f) Online bookings should include baggage claims where possible to ensure receipts can be provided with claims.

11.06 Accommodations

- a) Reimbursement for accommodations will be limited to reasonable amounts in the particular circumstance with supporting original itemized receipts. Photocopies are not acceptable.
- b) The reimbursement should not exceed the standard rate for a single economy room. Travelers will pay the difference between these standard rates and costs over and above the standard rates.

12 ALCOHOL

12.01 Alcohol cannot be claimed and will not be reimbursed as part of a travel or meal expense. There are no exceptions to this rule.

13 MEALS

13.01 When travelling outside the City of Toronto overnight, expenses for meals excluding alcoholic beverages will be reimbursed with supporting original itemized receipts. Photocopies are not acceptable. The reimbursement must not exceed the Max Meal Rates listed below, including taxes, and gratuities.

Max Meal Rates in Canada	
Meals	Effective June 1, 2016 Maximum Amount
Breakfast	\$10.00
Lunch	\$15.00
Dinner	\$25.00

13.02 These maximum rates apply to each meal and may not be accumulated for missed meals within one single day.

13.03 In rare circumstances where meal rate maximums cannot be adhered to (for example travel to remote sites in Northern Ontario), a request must be made in writing to the respective Vice-President for prior approval and the approved documentation submitted with the expense claim for approval by the VP, Finance and Administration and processing in the Finance Department

13.04 The provision of food and beverage to facilitate SP's business will be reimbursed with supporting original itemized receipts, photocopies are not acceptable. The name of the associate and purpose of the meeting must be noted on the receipts. The amount must be appropriate and reasonable.

14 HOSPITALITY

- 14.01 Hospitality is the provision of food, beverages, accommodation, transportation and other amenities paid out of public funds to people who are not engaged to work for SP, any of designated BPS organizations covered by Broader Public Sector Expenses Directive, the Ontario government ministries, agencies and public entities covered by the OPS Travel, Meal and Hospitality Expenses Directive.
- 14.02 Activities involving only those people in the organizations listed above are not considered hospitality and cannot be reimbursed.

15 SOCIAL EVENTS, BUSINESS MEETINGS, AND CORPORATE EVENTS

- 15.01 Staff social events must be consistent with Human Resources Life Event Policy.
- 15.02 Reimbursement of catering for business meetings with external guests and internal staff occurred over the timing of breakfast, or lunch is permissible with the approval of the Vice President of the program.
- 15.03 Reasonable and appropriate catering expenses for internal staff may be reimbursed for a whole day meeting or a meeting is unavoidably held over a normal meal period, subject to approval by the respective vice president. Catering expenses must be supported by original, itemized receipts, list of attendees and business purposes for the meeting.
- 15.04 Corporate events such as staff recognition, awards ceremonies, project celebration, engagement events and others may be offered for the benefit of SP's staff. The cost of events should be appropriate to the circumstance, and will be charged to non-government funds. If alcohol is provided at a hospitality event, it must be pre-approved by the CEO, designate or Board President.

16 REIMBURSEMENT PROCEDURES

- 16.01 The following primary procedures will be used to guide the reimbursement of travel expenses.
- a) The Travel Expense Form attached with receipts shall be submitted to the Finance Department for reimbursement. The form must be approved by the employee's manager. Employees should keep copies of their receipts and the Travel Expense Form.
 - b) Reimbursement of expenses for the Chief Executive Officer shall be approved by the Board President, or his/her authorized Board Member.
 - c) Except for the month of March, all expense claims should be presented for payment within thirty (30) days after the completion of travel.
 - d) All travel expense claims made during a given fiscal year must be submitted within the first five (5) days in April of the following fiscal year to ensure they are charged to the same fiscal year.
 - e) Accounts Payable staff will process duly prepared and appropriately approved claims in a timely manner.

17 ATTACHMENTS

17.01 Travel Expenses Reimbursement Form:

[Travel Reimbursement Claim form - revised July172018.xlsx](#)

18 REVISION HISTORY

Date Reviewed	Reviewer (Director or designate)	Comments