

<b>Department:</b>	Finance	<b>Policy Number:</b>	FIN-009
<b>Approved by:</b>	Executive Team	<b>Accountability:</b>	VP, Finance
<b>Operational Lead:</b>	Director, Finance	<b>Policy Origin Date:</b>	March 19.2009
<b>Revision Date:</b>	November 21, 2025	<b>Review Date:</b>	November 2027

POLICY TITLE:

## Travel, Meal, and Hospitality Expense

### 1 POLICY

- 1.01 Surrey Place will reimburse, any necessary travel expenses incurred while conducting Surrey Place related business. This policy and procedures are in accordance with the Management Board of Cabinet Broader Public Sector Expenses Directive 2020.
- 1.02 The overall objective of this policy is ensure that Surrey Place complies with the four principles set forth in Broader Sector Expenses Directive Effective 2020 as follows:
  - a) **Accountability:** Surrey Place is accountable for public funds used to reimburse travel, meal and hospitality expenses.
  - b) **Transparency:** Surrey Place 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:** Surrey Place reimburses legitimate authorized expenses incurred during the course of business of Surrey Place.

### 2 PURPOSE

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

### 3 SCOPE

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

### 4 LEGAL AUTHORITY

- 4.01 Management Board of Cabinet Broader Sector Expenses Directive, 2020.

## 5 RESPONSIBILITY

5.01 Good record-keeping practices must be maintained for verification and audit purposes.

5.02 **Claimants** are expected to:

- a) Obtain all appropriate approvals, outlined in this policy, before incurring expenses. Surrey Place is not obligated to reimburse a claimant for travel (or other costs) that have not been previously approved.
- b) Submit original, itemized receipts, where required, with all claims.
- c) Submit all approved travel expense claims no later than 30 days from the date the expense was incurred, except during the month of March when expense claims must be submitted within the first five days in April.
- d) 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.
- e) Repay any overpayments as it is considered a debt owing to Surrey Place.
- f) If leaving employment with Surrey Place, submit any claims for expenses before leaving Surrey Place.

5.03 **Approvers** are expected to:

- a) Provide approval only for expenses that were necessarily incurred in the performance of Surrey Place business, are economical while considering health and safety, and comply with due regard for health and safety, and comply with this policy;
- b) Provide approval only for claims that include all appropriate documentation.
- c) Not approve their own expenses.
- d) Ensure claimed expenses for a group are only by the most senior person present. Expenses cannot be claimed by an individual that are incurred by his/her approver.

## 6 DEFINITIONS

6.01 **Approver:** A person with the authority to make approvals as defined in this policy and the [5.2 SP Board Delegation of Authority Policy.pdf](#).

6.02 **Claimant:** Anyone making a claim under this policy.

6.03 **Consultants and Contractors:** Individuals or entities under contract with Surrey Place providing consulting or other services.

6.04 **Employee:** An individual employed by Surrey Place, who performs work for Surrey Place for wages.

6.05 **Itemized Receipt:** Documents identifying the vendor with the date and amount of each expense item paid by the claimant. Document can be in an original paper, an original electronic, or a scanned copy format.

6.06 **Office Area:** The area surrounding the regular workplace, with a perimeter of 24km measured by the most direct and practical route.

## 7 REFERENCES and RELATED STATEMENTS of POLICY and PROCEDURE

- 7.01 Board Delegation of Authority Policy
- 7.02 Corporate Credit Card Policy
- 7.03 Educational Leave & Reimbursement Policy
- 7.04 Employee Recognition Policy
- 7.05 Ergonomics Policy
- 7.06 Facilities Uniform Policy
- 7.07 Life Events Policy
- 7.08 Ontario Government Travel, Meal, and Hospitality Directive
- 7.09 Parking Policy
- 7.10 Procurement Policy

## 8 PROCEDURES

### TRAVEL

- 8.01 Employees 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.
- 8.02 Employees may be eligible for time in lieu, or overtime for travel time incurred on weekends, which must be approved prior to travel. Please refer to the collective bargaining agreement, Article 22 for information.
- 8.03 All travel expenses for non-routine travel outside the defined office area must be approved appropriately prior to 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	Program Vice President	CEO
Consultant	Contract Manager	Program Vice President	CEO

- 8.04 Before Travelling:
  - a) Obtain prior documented approval for any non-routine travel outside the defined office area using the [Employee Travel Authorization Form.xlsx](#)
  - b) Note, prior approval is required even in situations where expenses are covered by a third party.
  - c) If you are eligible to use the corporate card, use it wherever possible to pay for

your travel expenses (Air Fare and Hotel). The corporate card should **not** be used to pay for individual meals claimed under the daily meal allowance.

- d) Secure travel documents, immunizations, and medications as appropriate before you travel.
- e) Inform your approver of any arrangements (for example, accessibility, health, etc.) required during travel.
- f) Consider business continuity, and the number of employees required to travel together at one time.
- g) Participation in frequent flyer or other loyalty programs is permitted, provided that you:
  - i. Choose the most cost-effective accommodation or method of travel.
  - ii. Use the corporate travel management company to book travel, where possible (see appendix B).
- h) Loyalty points can be redeemed at the employee's discretion. However, they cannot be redeemed for cash using the points for business purposes and then submitting a claim for reimbursement.
- i) Costs relating to the NEXUS border clearing program and passport costs will not be reimbursed.

## TRAVEL OUTSIDE OF ONTARIO/CANADA

8.05 If travelling outside of Canada, in addition to the obligations set out elsewhere in this policy, the following rules apply:

- a) Prior documented approval, which includes the completed [Employee Travel Authorization Form.xlsx](#), and detailed itemization of anticipated expenses.
- b) Acknowledgement that all appropriate approvals are in place.
- c) Documented rationale demonstrating critical value of travel for Surrey Place priorities and interests, and how the travel will produce benefit for Surrey Place.
- d) Confirmation that a security assessment for physical and cyber risk has been completed for proposed travel destination (for example, ticket for out of Province ICT access has been approved).

8.06 Note, when translating expenses paid in foreign currencies the rate to be used should be as follows:

- a) For cash payments, the rate paid when the foreign currency was purchased;
- b) For credit card purchases, the rate used by the bank to convert the purchase to Canadian dollars. This rate can be obtained from the credit card statement;
- c) In the absence of a rate, the daily rate from a reputable website can be used ([www.xe.com](http://www.xe.com) or [www.oanda.com](http://www.oanda.com)).

8.07 Documentation showing how the exchange rate was determined must be attached to the claim.

## INSURANCE

### 8.08 Medical and Health Insurance:

Eligible Surrey Place employees are covered under the employer's health insurance plan in the event of illness or injury. The cost of additional private medical and health insurance will not be reimbursed for travel within Canada.

- a) If additional out-of-country medical insurance is required, employees are responsible for arranging. This cost is reimbursable and should be included as an itemized expense on the [Employee Travel Authorization Form.xlsx](#).

### 8.10 Travel Accidental Insurance:

Eligible Surrey Place employees have basic insurance for accidental injury or death. Extra insurance maybe arranged at the employee's expense and will not be reimbursed.

## VEHICLE INSURANCE RENTAL

- 8.11 Travelers should accept the rental car insurance for collision and loss (Collision and Damage Waiver) unless otherwise covered by the rental car company.

## VEHICLE INSURANCE PERSONAL

- 8.12 If you use a personal vehicle while on Surrey Place business, the following applies:

- a) The vehicle must be insured at the vehicle owner's expense for personal motor vehicle liability.
- b) It is the driver/owner's responsibility to ensure that the motor vehicle insurance includes coverage for business use of the vehicle.
- c) Surrey Place will not reimburse the cost of insurance coverage for business use, physical damage or liability.
- d) Surrey Place is not responsible for reimbursing deductible amounts related to insurance coverage.

- 8.13 In the event of an accident, you will not be permitted to make a claim to Surrey Place for any resulting damages.

## TRANSPORTATION: AIR TRAVEL

- 8.14 Air travel is permitted when it is the most practical and economical way to travel. The lowest (refundable/transferable) and most direct fare available should be chosen when purchasing a ticket. Because significant savings can be realized by making reservations in advance, all employees should plan their travel at least 14 days prior to departure.
- 8.15 Travel in business class may be allowable in limited circumstances such as the provision of reasonable accommodation (for example health reasons). Travel in business class must have prior approval by the CEO.
- 8.16 It is the responsibility of the claimant to provide the necessary proof of air travel. Acceptable documentation includes a paper copy or image of the electronic boarding pass that clearly indicates the flight information, along with the final invoice stating the price of the flight taken.

- 8.17 Note, employees may enroll in frequent flyer programs but must not specify particular airlines for the purpose of accumulating points unless they are also the least expensive fares available. No reimbursement can be claimed for air tickets purchased with frequent flyer points, as Surrey Place will only reimburse for out-of-pocket expenses.
- 8.18 Flight cancellation insurance and seat reservation charges are an allowable expense, if the employee chooses, but are not required. Any anticipated flight cancellation insurance and seat reservation charges should be included as an itemized expense on the [Employee Travel Authorization Form.xlsx](#).

### EXCESS BAGGAGE

- 8.19 Most airlines now charge for checked luggage. Charges for checked luggage are reimbursed when a Surrey Place Traveler is transporting Surrey Place material or when the extended period of travel (greater than 14 days) necessitates excess personal luggage.
- 8.20 In the event there is a charge for checked luggage. Surrey Place will reimburse the traveler for a maximum of two (2) pieces of luggage. Any anticipated luggage fees should be included as an itemized expense on the [Employee Travel Authorization Form.xlsx](#).
- 8.21 Some airlines are now charging for carry-on luggage. In the event there is a charge for carry-on luggage for trips less than 14 days, Surrey Place will reimburse the lesser of a charge for carrying-on luggage or checked luggage.
- 8.22 Additional airline fees, such as carrying-on luggage and seat selection should be considered when booking the lowest airline fare. In some cases, it may be more economical to book a slightly higher economy fare, that includes a carry-on and/or checked bag.

### AIRPORT TRANSPORTATION AND PARKING

- 8.23 The standard is the least expensive means of transportation for the most convenient, direct, timely route to and from the airport.
- 8.24 The original receipt from the supplier is required, not just the credit card receipt.
- 8.25 When it is the least expensive mode of travel, the employee may claim kilometers for use of a personal vehicle to and from the airport and the related parking cost. See Use of Personal Vehicle.

### TRANSPORTATION: RAIL TRAVEL

- 8.26 Rail travel is permitted when it is the most practical and economical way to travel. The lowest refundable fare available should be chosen when purchasing a ticket.
- 8.27 Travel in business class must have prior approval by the CEO in limited circumstances such as:
- a) The need to work with a team.
  - b) Choosing a travel time that allows you to reduce expenditure on meals or accommodation.
  - c) Accommodation requirements.

- d) Health and safety considerations.

## TRANSPORTATION: ROAD TRAVEL

- 8.28 When driving is the most practical way to travel a rental vehicle, or personal vehicle may be used. A vehicle rental would be a reasonable method of transportation for non-routine travel outside the defined office area for round trip journeys up to 500 km.

## RENTAL VEHICLE

- 8.29 When renting a vehicle for non-routine travel outside the defined office area, choose the lowest cost model. Any exceptions must be:
  - a) Documented and approved prior to the rental, if possible.
  - b) Guided by the principle that the rental vehicle is the most economical and practical size, considering the business purpose, number of occupants, safety (including weather), and any reasonable accommodation requirements.
- 8.30 Luxury and premium vehicles are not permitted.
- 8.31 To avoid higher refueling charges, refuel your rental car before returning it.

## PERSONAL VEHICLE

- 8.32 The use of privately owned motor vehicles on the Employer's business is not a condition of employment.
- 8.33 Employees, contractors, consultants, students and volunteers shall not transport clients in their personal motor vehicle.
- 8.34 Employees 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.
- 8.35 An individual claiming the use of a personally owned vehicle must have a current valid driver's license and carry insurance on the vehicle that meets the minimum requirements of the province of Ontario.
- 8.36 Employees who use a personal vehicle for routine travel, or non-routine pre-approved travel, will be reimbursed according to the kilometric reimbursement rates. Employees must keep daily logs of the kilometers used to track the business use.
- 8.37 Rates are based on kilometers accumulated from April 1 of each fiscal year. Rates may be established in a collective agreement. If not, the rates in this policy apply (See Appendix A)
- 8.38 Calculating Mileage:
  - a) A copy of a Google Maps trip itinerary for each trip, should be included with the expense reimbursement submission.
  - b) Travel to or from a staffs assigned Surrey Place location is not reimbursable when this is the first or the last visit of the day, unless the distance between the employee's home and the first visit (or between the last visit and the employee's home) is greater than the distance normally travelled between the employee's home and the employee's assigned Surrey Place location, the difference can be claimed.

- c) For business meetings during the course of the business day reimbursement is based on the distance from their assigned Surrey Place office to the work location(s)/meeting site(s), and any subsequent locations and return mileage to the assigned Surrey Place office.
- 8.39 All accidents that occur while on Surrey Place business must be reported immediately to local law enforcement and People Services. In addition:
  - a) If you are using a rental vehicle, advise the rental car agency.
  - b) If you are using a personal vehicle, advise your own insurer.

## **PARKING AND TOLLS**

- 8.40 Reimbursement is provided for necessary and reasonable parking expenses, as well as tolls for bridges, ferries and highways, when driving on Surrey Place business and it is most efficient means of travel.
- 8.41 All staff are designated to a Surrey Place Office, including Home Based staff. Parking at your designated Surrey Place location is not reimbursable. If staff travel from their designated office to another location during the course of the business day, parking at the non-designated Surrey Place location may be reimbursed.
- 8.42 For information on parking at Surrey Place sites: please refer to Parking Policy.
- 8.43 There is no reimbursement for traffic or parking violations.

## **TAXI AND RIDE HAILING SERVICES**

- 8.44 Prior approval to use a taxi or ride hailing service(Lyft/Uber) should be obtained, when possible. Taxis and ride-hailing services may be justified in cases where:
  - a) Group travel is more economical than the total cost of having individuals travel separately by public transit or shuttle.
  - b) There is an unusually tight schedule for meetings.
- 8.45 Taxi and ride-hailing services may be used to commute to work or home under exceptional circumstances for reimbursement for example:
  - a) Weather, health or safety conditions indicate it is the best, appropriate option.
  - b) Transport of work-related baggage or parcels is required.
  - c) Prior approval via email should be obtained, when possible.
- 8.46 Ride hailing services can only be used and reimbursed under the following conditions:
  - a) In municipalities where ride-hailing services are regulated and appropriately insured
  - b) Where standard (not Premium) service is used.
- 8.47 Gratuities for taxis and ride-hailing services must be reasonable.
- 8.48 Receipts and documentation of the business purposes for the travel are required for reimbursement.
- 8.49 Taxi Chits are available on a limited basis and provided on approval by the Finance Department. The chit must be properly signed and with the amount and budget/project code.

## **PUBLIC TRANSIT**

- 8.50 Whenever possible, local public transit including hotel/airport shuttle should be



used.

- 8.51 TTC fare can be claimed for business travel during the day. However, travel to your first visit of the day and trip home or to/from an employee assigned Surrey Place location is not reimbursable.
- 8.52 Employees are permitted to claim reimbursement for the cost of TTC fare for Surrey Place business related travel by:
  - a) Providing the required reimbursement information on the [Employee Reimbursement Requisition with new TTC fare, 04-01-2023.xlsx](#)
  - b) Obtaining approval from their immediate supervisor

## ACCOMMODATIONS

- 8.53 For extended stays at a single location, accommodation must be arranged with prior approval. Employees will be reimbursed for single accommodation in a standard room. To lower the cost of accommodation, consideration should be given to the location of accommodation chosen (for example, outside downtown areas). However, there may be circumstances where it is more appropriate to arrange accommodation closer to a conference or event to save on transportation costs, and time in transit.
- 8.54 Reimbursement for hotel suites, executive floors or concierge levels is not permitted.
- 8.55 Penalties incurred for non-cancellation of guaranteed hotel reservations are the claimant's responsibility and may be reimbursed in an exceptional circumstance. It is recommended the lowest refundable rate be selected when booking accommodation.
- 8.56 If a partner accompanies the traveler, the amount to be claimed should only be the most economical room rate for a single occupant. Any excess room charges to accommodate the partner are not allowable.
- 8.57 In the normal conduct of business, reimbursement for overnight accommodation within your office area will be neither authorized nor approved. However, in emergency or highly unusual circumstances exceptions may be considered. For example:
  - a) Employees are required to remain close to a Surrey Place office for periods long in excess (7 hours or more) of their standard working hours.
  - b) Employee services are deemed necessary (and approved accordingly) for the purposes of emergency or crisis management.
- 8.58 Private stays with friends or family are acceptable, and a cash payment of gift may be provided to the friends or family:
  - a) A maximum of \$30 per night is allowed for accommodation including any meals with friends or family, in lieu of commercial accommodation. Instead of a receipt, you must submit a documented explanation describing the purpose of the trip, identifying the host and the number of days you stayed.

- b) The \$30 value may be given in the form of a small gift (which must be accompanied by a receipt) or by cash or cheque.

### INCIDENTAL EXPENSES

- 8.59 Incidental expenses are those types of expenses that are sometimes a necessary part of travel. Some common types of incidental expenses are set out below. Necessary and reasonable incidental expenses that are not specified below may be claimed and reimbursed if you anticipate these expenses and obtain prior approval.
- 8.60 You will not be reimbursed for personal or recreational items including toothbrushes, pay-per-view, items from the mini bar, or hotel valet services.
- 8.61 **Visas and Immunizations:** You may be reimbursed for the cost of a visa and/or the cost of immunizations and medications if necessary for international travel.
- 8.62 **Laundry and Dry Cleaning:** If travelling on business for fourteen (14) consecutive days or more, reimbursement for laundry and dry cleaning is allowed within reasonable limits. Itemized receipts are required.
- 8.63 **Communication:** With prior approval, you may use your Surrey Place phone for business purposes while travelling on business. Note any use of a mobile phone is subject to a security assessment if travelling outside of Ontario. ICT requires a ticket to be submitted a minimum of two (2) days (48 hours) prior to any planned travel.
- 8.64 Whenever possible, you are expected to use the least expensive means of communication, such as internet-enabled calling cards and video conferencing.
- 8.65 If you are away on Surrey Place business, reimbursement may be made for:
  - a) Reasonable and necessary business calls.
  - b) Reasonable and necessary personal calls
  - c) Emergency calls
  - d) Internet connections and computer access charges
  - e) Word processing, faxing, photocopying and scanning services
  - f) Rental and transportation of necessary office equipment

### DEPENDENT CARE

- 8.66 For the purpose of this Policy, a dependent is a person who resides with the traveler on a full-time basis and relies on the traveler for care (for example, a child or parent).
- 8.67 Prior approval for reimbursement of dependent care expenses is required, as well as documented explanation of the circumstances. If travel is an expected part of your job duties, there is no reimbursement of dependent care expenses.
- 8.68 Requests of dependent care expenses may be reimbursed under the following circumstances:

- a) If travel is occasional or unexpected
  - b) If expenses incurred are above and beyond the usual costs for dependent care as a direct result of travel
- 8.69 In these situations, you may be reimbursed for your actual costs up to a daily maximum:
- a) \$75/day/dependent, if you have a caregiver's receipt
  - b) \$35/day/dependent, if you provide a documented explanation

## MEALS

- 8.70 Reasonable and appropriate meal expenses may be reimbursed. Employees (excluding consultants and contractors) may incur a meal expense when on Surrey Place business if:
- a) They are away from a Surrey Place office (at least 24 km) over a normal meal period; or
  - b) Have prior approval for the expense (for example, a business meeting within the office area that must occur over lunch).
- 8.71 Meal expenses will be reimbursed at the established meal allowance rates, regardless of the actual meal costs.
- 8.72 Receipts are not required to be submitted or retained to support the meal allowance. The meal allowance should only be claimed when meal costs are incurred and only while on Surrey Place business.
- 8.73 Alcohol cannot be claimed and will not be reimbursed.
- 8.74 In very limited and exceptional circumstances (for example, health or dietary considerations; limited options available, travel to remote areas) where a meal expense is higher than the meal allowance rate, the actual cost of the meal may be reimbursed. Where these circumstances are anticipated, prior approval is required. In any situation where there is a claim for a meal expense higher than the allowance, the claim must be accompanied by an itemized receipt and a documented rationale for exceeding the rate. A credit card slip is not sufficient. Approval is subject to managerial discretion.
- 8.75 There may be situations where an individual pays the meal expenses for a group of individuals. In such cases, the individual may be reimbursed for the total of all meals purchased at the allowance rate for that meal. Group meal expenses can be claimed only:
- a) by the most senior person present – expenses cannot be claimed by an individual that are incurred by their approver; and,
  - b) for individuals covered by this Directive.
- c) A list of individuals for which the meal was purchased must be included as part of the expense reimbursement claim.

- 8.76 Reimbursement for groceries must have prior approval. A receipt and a documented rationale including a breakdown of the actual groceries used for the meals being claimed must be submitted with the claim.
- 8.77 Reimbursement will not be provided for meals consumed at home or included in the cost of transportation (i.e. meals are provided on flight or train), accommodation (breakfast included at hotel), seminars or conferences. If you travel as a regular part of your job, your meals will not normally be reimbursed unless you have obtained prior approval.
- 8.78 Consultants and contractors are not eligible to claim meal expenses under any circumstances under the provincial directive.
- 8.79 **Centrally Purchased (Catered):** For meals that are centrally purchased (for example, catering for a working meeting), the maximum amount spent per person should not exceed the established meal allowance rate. The meal should be claimed by the most senior person present. As with all corporate purchase card transactions, receipts and appropriate approvals are required.
- 8.80 **Meal Rates:** Reimbursement for meal expenses incurred in Canada and the USA are subject to the meal allowance rates set out in Appendix A. These rates include taxes and gratuities.

## INTERNATIONAL TRAVEL OUTSIDE OF CANADA AND THE USA

- 8.81 Reimbursement for meal expenses incurred outside of Canada and the USA are subject to the country rate outlined in the National Joint Council Travel Directive [[NJC International Rates](#)]. The rates include taxes and gratuities.
- a) Note, rates are in the funds identified for each country. In the absence of a rate, the daily rate from a reputable website can be used ([www.xe.com](http://www.xe.com) or [www.oanda.com](http://www.oanda.com)).

## PERSONAL TRAVEL COMBINED WITH BUSINESS TRAVEL

- 8.82 When personal travel is combined with business travel, the employee will only be reimbursed for the business portion of the trip at the lowest available fare.
- 8.83 Where the allocation of business versus personal travel is not clear, e.g. a multi-destination airline ticket where one or more of the destinations is for personal travel, an airfare quote for the “business” portion only, taken at the same time as the actual airline booking should be provided to the approver. The airfare quote for the business portion of the trip will be the reimbursable amount, if the amount is lower.

- 8.84 For example:

An employee plans to attend a conference in Calgary and, at the end of the conference,

fly to Vancouver for some personal time off. When booking the travel arrangements, the employee will:

- a) Obtain a quote for the Toronto-Calgary-Toronto flight. This is the “business” portion of the trip;
  - b) Book the travel arrangements for the Toronto-Calgary-Vancouver-Toronto flight.
- 8.85 When submitting the request for reimbursement, the original invoice for the cost of the airfare booked (item 2) should be submitted along with the quote for the “business” portion obtained (item 1). The quote for the “business” portion (item 1) would be the amount reimbursed, unless the amount paid for the entire trip (item 2) was less.
- 8.86 It is the responsibility of the approver to ensure that the quote and the actual invoice are comparable and represent the same booking conditions (both amounts obtained on the same day, and the same economy rate).
- 8.87 It is strongly recommended that travel arrangements where personal travel is combined with business travel are brought to the attention of the approver, prior to booking travel.

## HOSPITALITY

- 8.88 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 Surrey Place, 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 Expense Directive** [Travel, Meal and Hospitality Expenses Directive | ontario.ca](#).
- 8.89 Activities involving only those people in the organizations listed above are not considered hospitality and cannot be reimbursed.
- 8.90 Hospitality may include hosting or sponsoring planned events and business interactions (for example, networking meals).

## PLANNED HOSPITALITY EVENTS

- 8.91 A Surrey Place facility should be used, if available and appropriate. If not, prior approval from the CEO is required.
- 8.92 Where possible, costs should be minimized, and the number of Surrey Place representatives kept to a minimum, limiting those who have a direct involvement in the purpose of the event.

## DOCUMENTATION FOR REIMBURSEMENT AND PAYMENT:

- 8.93 All expenses must be documented and include itemized receipts, the claim
-

must include hospitality details regarding:

- a) Business purpose
- b) Date(s)
- c) Location
- d) Hospitality provided
- e) Attendees
- f) Appropriate prior approvals

## **GIFT GIVING AND HONORARIUM**

8.94 **Gifts:** Appropriate token gifts of appreciation, valued up to \$30, may be offered in exchange for gifts of service or expertise to people who are not engaged in work for Surrey Place, or with any organization covered under the Broader Public Sector Expenses Directive. Gifts over \$30 must have prior approval.

- a) Exceptions may be granted with the provision of gifts is considered desirable as a matter of custom or protocol, such as working with Indigenous peoples.

## **HONORARIUM**

8.95 The Canada Revenue Agency (CRA) supports the notion of small payments that are not subject to the usual tax rules. The criteria for these payments include:

- a) Amounts are nominal - \$500 or less in a calendar year;
- b) Payment is made to an individual for voluntary services for which fees are not legally or traditionally required;
- c) Payment is not reflective of the value of work done;
- d) Payment is made on a one-time or non-routine basis to an individual as a “thank you”;
- e) The honorarium should have no influence on the decision of the individual to participate or volunteer their time.

8.96 Honorariums should be considered only after examining the appropriateness of proceeding with a service contract. A service contract should be established where there is an expectation that compensation will be provided for a service rendered even where the payment may be nominal. Service contracts should also be considered where there is an ongoing or recurring nature to the payment (for example, the same individual is receiving repeated payments). Departmental managers should consult Procurement to determine the appropriate form of contract.

8.97 Examples of where an honorarium payment would be acceptable include:

- a) Guest speaker or lecturer at an educational, outreach, or other similar function
- b) Volunteer who assisted in supporting activities at a special event.

8.98 Note, an honorarium is not appropriate if Surrey Place is obtaining the services of a professional speaker or consultant who performs the requested services

for a living.

## HONORARIUM FOR INDIGENOUS INDIVIDUALS AND KNOWLEDGE HOLDERS

- 8.99 Surrey Place recognizes the importance of honorarium to Indigenous individuals as way of honoring the sharing of traditional knowledge and practices.
- 8.100 Cultural protocol may require the honoraria or gift to be given prior to the start or directly following an event, but in other circumstances it may be acceptable to distribute after the event. The employee coordinating the event should speak with the appropriate individuals to determine their cultural protocol. Please note it is not appropriate to ask an Indigenous individual what they expect for gifts or honorarium value.

## INCIDENTAL EXPENSES AND TRAVEL REIMBURSEMENT FOR INDIGENOUS INDIVIDUALS

- 8.101 If engagement of an Indigenous individual requires travel, it is appropriate for Surrey Place to provide remuneration for these expenses. These expenses may include:
- a) Kilometer rate
  - b) Meals (allowance rate)
  - c) Parking and accommodations
- 8.102 Cash cannot be used to cover incidental and travel expenses. These expenses must go through the normal procurement process.
- 8.103 Cash cannot be used to cover incidental and travel expenses. These expenses must go through the normal procurement process.

## TAX GUIDELINES

- 8.104 **Honorarium paid to employees:** Any cash or non-cash (i.e. gift cards) paid to Surrey Place employees, for services outside their regular responsibilities, will be treated as employment income and subject to income tax deductions and will be reported on the employee's T4.
- 8.105 **Honorarium paid to non-employees:**
- 8.106 **Canadian Residents:**
- a) Provided the honorarium paid to the individual, who is not an employee of Surrey Place, was less than \$500 in a calendar year, no T4A will be issued by Surrey Place.
  - b) Note, that if an engagement is being provided on a reserve in Canada by First Nations Status individuals, amounts paid as honorarium are not considered taxable.
- 8.107 **Non-Residents:**

- a) Where an engagement was performed in Canada, the honorarium paid to the non-resident individual will be subject to a flat rate income tax deduction of 15%, under Regulations 105 Withholding, and will be reported on a T4A-NR. If the services were performed outside of Canada, there is no tax deduction or reporting requirement.

## DOCUMENTATION FOR GIFTS AND HONORARIUM PAYMENT

- 8.108 Cheque or electronic funds transfer are the preferred payment methods.
- 8.109 For those cases where it is appropriate (cultural protocols dictate) for cash or a cheque to be presented at an event the request to Finance must be made seven (7) working days prior to the event to ensure there is sufficient lead-time to process the request.
- 8.110 To request an honorarium, complete the [Honorarium Payment Form.xlsx](#) and submit to Finance via email at [accounts.payable@surreyplace.ca](mailto:accounts.payable@surreyplace.ca) and cc: Director, Finance.
- 8.111 Once the cash or cheque is provided to the employee requesting the honorarium and the disbursement section of the form is completed, the form will be returned to the employee.
- 8.112 The participant receiving the payment must sign and complete the "Honorarium Confirmation" section of the ["Honorarium Confirmation" form](#). A signature is also required from the staff who transfers the cash to the participant. This payment form is required for legal, tax, and audit compliance purposes, and once completed must be returned to Finance via email at [accounts.payable@surreyplace.ca](mailto:accounts.payable@surreyplace.ca)
- 8.113 In the event the honorarium was not provided to a participant, please indicate why on the "Honorarium Payment" form, and return the form to Finance via [accounts.payable@surreyplace.ca](mailto:accounts.payable@surreyplace.ca)
- 8.114 Note, the CRA requires Surrey Place to make a reasonable effort to collect relevant information (name, address, and social insurance number (SIN) or Status number for First Nations Status individuals) to issue T4As and T4A-NRs for income tax filling purposes when accumulated payments to an individual exceed \$500 in a calendar year.
- 8.115 Recognizing the sensitivity of collecting SIN/Status number from Indigenous individuals, please connect with the VP, Finance if there are any questions or concerns.

## SOCIAL EVENTS, BUSINESS MEETINGS, AND CORPORATE EVENTS

- 8.116 Staff social events must be consistent with **People Services Life Events Policy**.
  - 8.117 Reimbursement of catering for business meetings with external guests and internal staff that occurred over the timing of breakfast, or lunch is permissible with the approval of the Vice President of the program.
  - 8.118 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 a copy of original itemized receipts, list of attendees and business purposes for the meeting. Where possible, the cost of the meal provided should not exceed the specified meal allowance for breakfast or lunch.

- 8.119 Corporate events such as staff recognition, awards ceremonies, project celebrations, engagement events and others may be offered for the benefit of Surrey Place'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.
- 8.120 In addition to corporate events, which includes one (1) annual staff recognition team event, teams are also eligible for one (1) team social event per year. The cost per person is capped at \$20.
- 8.121 Team social expenses must be documented the claim must submitted by the most senior staff in attendance, and include details regarding:
- a) Date
  - b) Location
  - c) Attendees
  - d) Appropriate prior approvals

#### **EXPENSES INCURRED FOR CONSULTANTS AND OTHER CONTRACTORS**

- 8.122 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,
- 8.123 beverages, gratuities, laundry or dry cleaning, valet services, dependent care, home management and personal telephone calls.
- 8.124 Reimbursement for allowable expenses can be claimed and reimbursed only when the contract specifically provides for it.

#### **MISCELLANEOUS EXPENSES**

- 8.125 Other expenses that are necessary for the conduct of Surrey Place business with due regard for health and safety not outlined in the policy may be reimbursed. Examples include, but are not limited to:
- a) Approved ergonomic equipment
  - b) Uniforms for facilities staff
  - c) Service awards, employee recognition and retirement
  - d) Training and development
- 8.126 Please refer to the related policy before incurring or submitting expenses for

approval and reimbursement.

## REIMBURSEMENT PROCEDURES

8.127 The following primary procedures will be used to guide the reimbursement of travel expenses.

- a) The Travel Expense Form attached with receipts should be submitted to the Finance Department for reimbursement via email at [employee.reimbursement@surreyplace.ca](mailto:employee.reimbursement@surreyplace.ca). The form must be approved by the employee's manager. Employees should keep original 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 the last month (March) of a 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) Expenses older than ninety (90) days may not be reimbursed.
- f) Expense claims that are correctly submitted to Finance will be processed within two
- g) (2) weeks, and reimbursement will be paid to employees via ADP (payroll).

## 9 ATTACHMENTS

- 9.01 Honorarium Payment Form: [Honorarium Payment Form.xlsx](#)
- 9.02 Honorarium Confirmation Form: [Honorarium Confirmation Form.xlsx](#)
- 9.03 Travel Expenses Reimbursement Form: [Employee Reimbursement Requisition with new TTC fare, 04-01-2023.xlsx](#)
- 9.04 Employee Travel Authorization Form: [Employee Travel Authorization Form.xlsx](#)

## 10 REVISION HISTORY

Date Revised	Reviewer (Director or designate)	Comments
1-Jun-19	VP, Finance & Corporate Services	Update to 8.01 Approval Authority Schedule
4-Oct-19	Coordinator, Special Projects	Updated Policy Template
14-May-20	Manager, Finance	Updates to travel, mileage, and meals section
22-Mar-23	Director, Finance	Update to 10.01 Mileage
17-May-23	Director, Finance	Update to 7.09 Procedure
18-Dec-24	VP, Finance	Full review and update
21-Nov-25	VP, Finance	Full review and update

## APPENDIX A: Allowance Rates

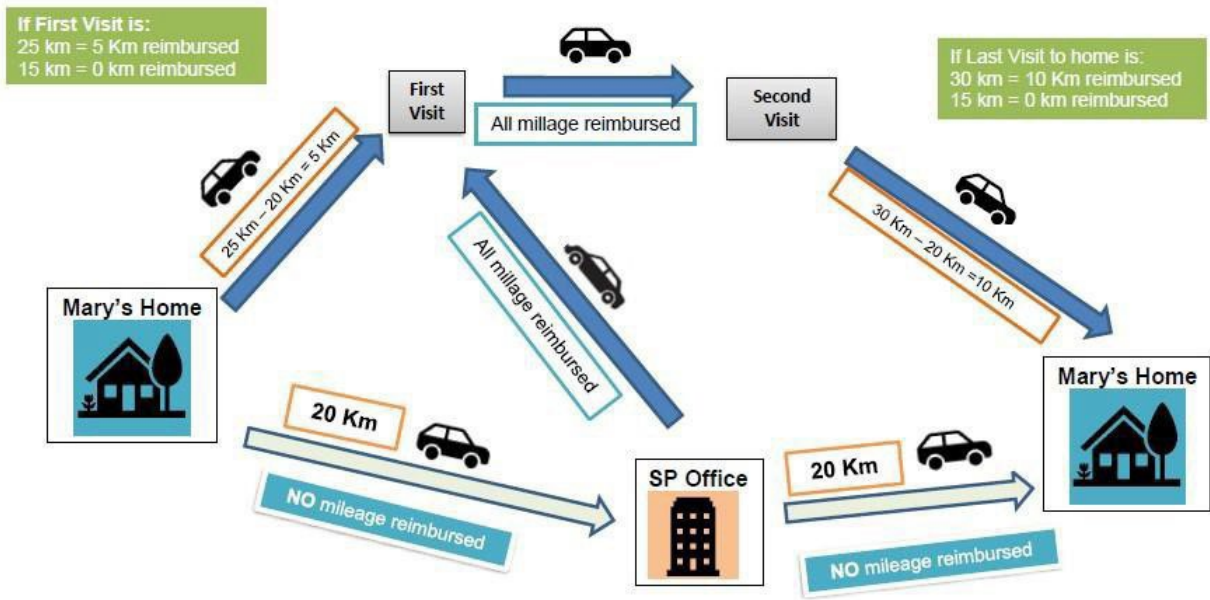
### Kilometrage Rate:

\$0.50/kilometer (rate includes reimbursement for insurance, gas, and depreciation of vehicle).

Travelers can use below mentioned illustration to calculate appropriate reimbursement for mileage or TTC travel and travel time.

#### Example of Mileage Calculation:

Mary lives **20 km** from her **assigned office** (no difference if she is Homebased or Office based)



## Meal Rates:

### Canada/USA

	Canada (CAD\$)	Northern Ontario (CAD\$)	USA (USD\$)
Breakfast	\$24.90	\$24.90	\$24.90
Lunch	\$24.20	\$24.20	\$24.20
Dinner	\$61.85	\$61.85	\$61.85
<b>Total meal allowance</b>	<b>\$111.95</b>	<b>\$111.95</b>	<b>\$111.95</b>
<b>Incidental allowance</b>	<b>\$ -</b>	<b>\$17.30</b>	<b>\$ -</b>
<b>Total allowance</b>	<b>\$111.95</b>	<b>\$129.25</b>	<b>\$111.95</b>

These rates include taxes and gratuities.

### International

Please refer to the rates outlined in the National Joint Council Travel Directive for the respective country of travel. The rates include taxes and gratuities.

Website: [NJC International Rates](#)

## APPENDIX B: TRAVEL MANAGEMENT COMPANY

**New provider coming for January 2026.**

Please contact procurement if you need to book travel.