

Section:		Policy Code
Title:	<b><i>Travel &amp; Business Reimbursement</i></b>	

## POLICY STATEMENT

It is the responsibility of all board members, management, employees and foster parents to ensure that practical and economical arrangements for travel, meals, accommodation and hospitality are made. All expenditures for the purposes of Agency business must be in accordance with business practices and generally accepted financial standards.

Approved on:	January 28, 2014	Last revised:	
Implementation Date:		Rationale:	

Governing Documents	Reference Section
Legislation	
Regulations	
Standards	
Accreditation Standard	
Directives	
By-laws	

<b>Purpose/Context</b> (for use when policy is not linked to a governing document)

Supporting Documents	Document Link
Forms	Pre-trip Approval/Travel Request and Employee Expense Account Form
Manuals	Travel and Reimbursement Policy Guide
Protocols	

## PROCEDURES

1. The Travel Coordinator is responsible to ensure this policy and accompanying *Travel and Business Reimbursement Manual* is available to all travelers, travel arrangers, expense approvers, accounts payable employees, and newly hired employees expected to travel.

## DOCUMENT APPROVALS

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### POLICY

Approval Date: January 28, 2014

Implementation Date: January 28, 2014

### PROCEDURES

Approval Date: January 28, 2014

Implementation Date: January 28, 2014

## REVISION HISTORY

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POLICY OR PROCEDURE	DATE	REASON/RATIONALE	DESCRIPTION OF CHANGE

## ARCHIVAL INFORMATION

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Date:

Reason/Rationale:



North Eastern Ontario  
**Family and Children's Services**  
**Services à la famille et à l'enfance**  
du Nord-Est de l'Ontario

# Travel and Reimbursement Policy Guide

<i>Section:</i>	<i>Finance</i>	<i>Policy Code</i>
<i>Title:</i>	<i>TRAVEL AND REIMBURSEMENT</i>	
<i>Date:</i>	<i>JANUARY 28, 2014</i>	

707 Ross Avenue East, Timmins, ON P4N 8R1

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## 1. STATEMENT OF PURPOSE

With the establishment of this policy, North Eastern Ontario Family and Children's Services (NEOFACS) seeks to simplify the travel process by providing guidelines to follow in order to protect the interests of both the employee and the Agency. This document serves to clarify the means by which travel is arranged and the parameters that employees are expected to adhere to. It is Agency policy to reimburse employees for ordinary, necessary and reasonable travel expenses when directly connected with or pertaining to the transaction of Agency business. All travel is done in accordance with this policy to qualify for reimbursement. Employees are asked to exercise prudent business judgement regarding expenses covered by this policy. When submitting expense reports to claim reimbursement, employees are expected to neither gain nor lose financially.

## 2. RISK

In determining the number of senior personnel travelling together in the same transport vehicle, consideration is given to business continuity needs in order to reduce the risk of a major disruption in on-going business.

## 3. RESPONSIBILITIES AND ENFORCEMENT

- a. NEOFACS realizes that business travel can, at times, be costly. With this understanding, an organized and clear process for submitting expenses is crucial to ensure all expenses are reimbursed in a timely manner.
- b. Agency employees who incur travel and entertainment expenses are required to comply with this policy. Employees submitting expenses that are not in compliance with this policy risk delayed partial or forfeited reimbursement. Cases of significant abuse are investigated and results in disciplinary action up to and including employee termination.
- c. The appropriate level of authority is pre-approved for all business travel:

In Ontario	Manager/Supervisor
Outside Ontario	Executive Director
Outside Canada	Executive Director & Board President

- d. All travel is approved by the traveler's supervisor prior to booking a trip. The approval for travel is documented on a *Pre-Trip Approval/Travel Request* form for travel outside of NEOFACS jurisdiction. When an employee travels within the District, it is his/her responsibility to advise their immediate Supervisor or designate. Supervisors with approval authority are responsible for ensuring all policies detailed herein, as well as applicable Agency policies, are adhered to prior to approving employee expense reports. Any deviations are explained on the employee's expense report with the approval of the reviewer noted to the Accounting Department. The Accounting Department is responsible to ensure that any expenses reimbursed or paid for by the Agency are in compliance with this policy. Reimbursements for expenses that are not in compliance with this policy require the written approval of the Director of Finance or Accounting Program Manager.

- e. The Travel Finance Clerk is responsible to ensure this policy is available to all travelers, travel arrangers, expense approvers, Finance Clerks, and newly hired employees expected to travel.
- f. Maintenance and updating of this policy is the responsibility of the Director of Finance in collaboration with other Senior Directors and/or Managers.
- g. Any questions or concerns regarding this policy or the Agency's travel management program are to be addressed to the Accounting Program Manager.

#### **4. TRAVEL ARRANGEMENTS**

- a. *Obtaining Travel Authorization:* Travel less than 200kms round trip and involving no overnight stay does not require pre-authorization.

Pre-authorization from the Manager/Supervisor is required for travel not considered routine.

For travel outside of NEOFACS's services jurisdiction, pre-trip authorization is obtained using the Pre-Trip Approval/Travel Request form. This form is completed prior to booking any travel and upon return is submitted with the employee's expense report and travel receipts. No out of jurisdiction travel related expenses will be reimbursed unless the Travel Pre-Trip Approval/Travel Request form is completed. The signature of the traveler's Manager/Supervisor is required on the form and submitted with the traveler's expense report to the Accounting Department.

Overnight travel within NEOFACS's jurisdiction is approved by a Director/Manager/Supervisor. Approval is to be accepted in the form of e-mail or signed document.

- b. *Reservation Procedures:* All reservations for trips are made through the Agency's Travel Finance Clerk. This simplifies travel arrangements and ensures consistent and complete information for all travelers. In the event that employees are making their own reservations, he/she are responsible for obtaining confirmation numbers and ensuring proper payment is made for a value that is equal or lesser than the Agency's reimbursement scale. (see 6.d Lodging Reimbursement)
- c. *Enforcement:* Reservations for trips requiring air travel made through other sources than the Travel Finance Clerk are a violation of policy. Reservations made through other alternate sources are not reimbursed unless prior approval has been secured with the appropriate supervisor.

#### **5. AIR TRAVEL**

- a. *Class of Service:* All employees travel in coach class unless they receive a free upgrade.
- b. *Lowest Available Airfare:* All airline tickets are booked at the lowest available airfare as determined by the approved travel agency. Non-refundable and non-transferable tickets are

lower priced, however, are not to be purchased. These tickets place the Agency at risk of monetary loss.

- c. If a flight's departure or arrival time is within two hours before or after the requested departure or arrival time, then one stop or connecting flights are considered if savings of \$100 or more can be achieved. Employees are not to specify a preferred carrier
- d. *Electronic Tickets (e-tickets):* To capitalize on the cost benefits and convenience, use of electronic ticketing is the primary method of ticketing. The exception to this is when travelling on a multi-leg international itinerary where airlines do not yet allow for electronic ticketing.
- e. *Charter or Private Aircraft:* Reimbursement for usage of charter or private aircraft requires the written permission from the Executive Director prior to incurring the expense.
- f. *Payment and Documentation:* All airline tickets are booked with the Travel Finance Clerk. When booked with the Travel Finance Clerk, tickets are automatically charged to NEOFACS and paid for by the Agency.
- g. All documentation supporting the travel costs are submitted to the Travel Finance Clerk. Reservations made through alternate sources are not reimbursed. Boarding Passes need to be sent to Travel Finance Clerk upon return.

## **6. LODGING**

- a. *Hotel Selection:* Employees select good quality, moderately priced hotels.
- b. *Room Type:* A single room with a private bath in a moderately priced business class hotel or motel is the corporate standard.
- c. *Cancellation:* All rooms are guaranteed for late arrivals. Room cancellations are completed by the Travel Finance Clerk by the appropriate deadline, in situations where the room is no longer required in order to avoid a "no-show" charge. For last minute cancellations with the hotel, employees are required to cancel the reservation and request and retain a "cancellation number" as documentation of the transaction. "No-show" charges are the responsibility of the employee.
- d. *Payment and Documentation:* Accommodations are charged directly to NEOFACS's credit card when booking through the Travel Finance Clerk. When booked by employee, lodging charges are to be billed to the employee and reported on their expense report for reimbursement. The original receipt of charges and the Pre-Trip Approval/Travel Request form are required documentation for reimbursement of lodging charges.
- e. Employees who stay with friends or relatives as an option to hotel/motel accommodation are reimbursed for out of pocket expenses of \$50.00 per night in lieu of accommodation

charges. No receipts are required for this amount, which recognizes a contribution of food or a gift of hospitality.

## **7. CAR RENTALS**

- a. Cars are rented by employees when traveling over 200km.
- b. *Preferred Companies:* NEOFACS has negotiated preferred corporate rates through an approved car rental agency and this car rental agency is used at all times if possible.
- c. *Size Limit:* All vehicle rentals are for intermediate size cars or smaller unless 3 or more people are traveling together or if an upgrade is provided by the rental agency at no cost. During the winter months, when road conditions are not favourable, an SUV may be rented.
- d. *Car Rental Insurance:* For vehicle rentals within North America optional theft and collision insurance premiums are not required for employees that are licensed drivers. Optional theft and collision insurance premium charges are not reimbursable. When renting a vehicle outside North America, purchasing optional insurance is mandatory in certain countries. If this purchase is mandatory then premiums are reimbursable to employees.
- e. *Payment and Documentation:* Car rentals are charged directly to NEOFACS. When a trip does not include air travel the traveler may, at their discretion, book their car rental directly through the rental agency and submit an expense report for reimbursement including the original receipt of charges along with the Pre-Trip Approval/Travel Request form.
- f. Employees inspect vehicles thoroughly before and after a vehicle is rented.

## **8. USE OF AGENCY VEHICLES**

NEOFACS provides Agency vehicles for use by employees, volunteers, foster parents and board members for the northern and southern campuses. In circumstances where the Agency vehicles are not available, authorized individuals are to utilize their own vehicle and receive compensation as outlined in the collective agreement.

- a. Agency vehicles are available to employees for Agency business:
  - i. In the southern campuses automobile schedules are maintained in Kirkland Lake, Englehart and Temiskaming Shores offices by designated employees.
  - ii. In the northrn campuses automobile schedules are available on the Intranet
- b. Board members, foster parents, and volunteers may request to use Agency vehicles for Agency business by making arrangements with designated employees at least twenty-four (24) hours in advance of use . The availability of vehicles depends on the needs of the service teams. Except in certain circumstances, the vehicles are assigned on the basis of the farthest scheduled trip having priority. All employees are required to use the Agency

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vehicles for out of District travel.

- c. Anyone using the Agency's vehicles must hold a valid driver's licence.
- d. Agency vehicles are utilized for personal reasons only when specific consent is given by the Executive Director, Director of Finance, Director of Services or Director of Human Resources.
- e. Emergency After Hours Workers (north and south campuses) take an Agency vehicle home provided they have booked the vehicle until the next working day. Anyone taking Agency vehicles home overnight must ensure the vehicle is available to whomever that vehicle is next booked with. The responsibility for ensuring this occurs falls on the person that has the vehicle home overnight.
- f. All employees driving Agency vehicles must use the vehicle's seat belts as well ensure that all passengers engage the seatbelts as well. If they do not, they are responsible for any fines, injuries, etc., which may occur. Children who by age, size, or special need, require the use of a car seat or special restraint are only transported while using such equipment.
- g. All Agency vehicles are to be locked when not in use and parked overnight in the designated parking places. During winter months, vehicles are to be plugged in after each use unless parked in the garage.
- h. All accidents are to be reported immediately to the individual's immediate Supervisor with a copy of the written report sent to the Program Manager of Finance who informs the Director of Finance.
- i. Damages to Agency vehicles that are a result of user negligence are the responsibility of the user who is required to pay or repay the Agency for such damages. Any disagreement as to whether the damage is a result of negligence is appealable to the Executive Director for a final Agency decision.
- j. All violations of the Highway Traffic Act in Agency vehicles incurred by an employee are to be promptly reported in writing to the immediate Supervisor with a copy to the Director of Finance. Any fines are the responsibility of the employee. Loss or suspension of a valid driver's licence results in temporary or permanent suspension from employment and is reported to the immediate Supervisor. All parking violations are the responsibility of the employee and are paid by the employee immediately.
- k. Credit cards are available for gasoline for use in Agency vehicles. Employees must ensure that each credit card slip is submitted with the return of the cards. In preauthorized circumstances an employee may utilize an Agency gas credit card for use in their personal vehicle in lieu of mileage.
- l. All Agency vehicles are properly maintained following the maintenance schedule recommended for the vehicle as arranged with service centres in the respective communities. Employees must immediately report any problems with Agency vehicles to the Program Manager of Finance.
- m. Vehicles are cleaned inside and outside on a regular basis and at other times as authorized by the Program Manager of Finance. All persons using vehicles are expected to clear the

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car of any papers, coffee cups, and personal effects after each use. All Agency vehicles are non-smoking. Pets are not to be transported in Agency vehicles.

- n. Any condition or illness that affects a person's ability to operate a vehicle safely is reported in writing to the immediate Supervisor with an accompanying medical certificate. This medical documentation is then forwarded to the Director of Human Resources.

## **PROCESS OF BOOKING AGENCY VEHICLES**

- a. All Agency vehicles need to be booked in advance. If travelling out of town an individual bumps the individual from a vehicle who is going the least distance. Once a bump has occurred, the employee doing the bumping informs the other employee immediately in order that they can make other travel arrangements.
- b. Employees are not allowed to bump another employee from a vehicle except for reasons of distance or special requirements. Bumping because of distance results in the displacement of the person travelling the shortest distance. Particular vehicles not guaranteed to anyone unless a particular need is identified.

### **EXCEPTION:**

- a. Employees indicate "do not bump" if they require a particular vehicle for specific circumstance, e.g. if the employee requires the van to move a child or a large group travelling to the same location. If a disagreement occurs as a result of bumping, the matter is referred to their immediate Supervisor for resolution.
- b. Volunteers and students who are not required to have access to a vehicle are not to be bumped from an Agency vehicle unless authorization has been received from their Immediate Supervisor.
- c. Employees travelling out of District and who resides in a community that is different from their office location, accesses an Agency vehicle from the office nearest them.
- d. Employees travelling within the District are required to use an Agency vehicle from their office location.
- e. The Agency only compensates employees for mileage when the proper procedures are followed.
- f. All employees are responsible to do "circle checks" prior to driving an Agency vehicle. Any visible damage needs to be reported as well as any suspected mechanical malfunctions. This is accomplished by completing the *Vehicle Inspection Form (Appendix A)*. If mechanical malfunctions are noted on the form, the Program Manager of Finance or designate are contacted in order that the necessary repairs are arranged.
- g. It is the Agency's responsibility to ensure that all Agency vehicles are mechanically fit. To that end, all vehicles are serviced on a regular basis and certified as safe a minimum of once per year.

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- h. All employees are required to report, when a vehicle is experiencing mechanical failure, flat tire, etc.. Employees are to inform their immediate Supervisor or designate in order that alternate transportation arrangements or repairs are arranged.

*All Employees are responsible to inform their Supervisor immediately or as soon as possible of any incident resulting in possible damage to an Agency vehicle. This includes such things, as motor vehicle accidents regardless of severity, damage to Agency vehicles while parked and/or interior/exterior damage caused by Clients.*

## **9. OTHER TRANSPORTATION**

- a. *Personal Car:* Employees utilize personal cars for business travel. If travel averages more than 200kms round trip, the employee must rent a car. The use of personal cars for business is for round trips under 200kms; reimbursement is at the standard mileage rate as set by the Collective Agreement. This mileage allowance covers all auto costs (e.g. gasoline, repairs, insurance, etc.) other than parking and tolls. The car lease charges for trips over 200kms but lasting several days, may justify the use of personal vehicles. This requires prior approval.
- b. *Ride Sharing:* If two or more individuals are traveling to the same location, it is recommended that one employee share the ride with others.
- c. *Rail:* All rail transportation is in economy class in North America.
- d. *Taxi and Other Local Transportation:* The cost of taxis to and from places of business, hotels, airports or railway stations in connection with business activities is reimbursable. Use of taxis is authorized only when more economical services (hotel vans, shuttles, etc.) are not available. Employees are encouraged to utilize public transportation whenever feasible. Receipts are required for all transportation expenses.

## **10. MEALS AND ENTERTAINMENT**

- a. *Personal Meal* expenses are those incurred by employees when dining alone on an out-of-town business trip. Personal meal expenses are reimbursed up to the meal or daily limits according to the Collective Agreement. Amounts incurred in excess of the set rate are the obligation of the employee.

Employees who are required to travel more than 40kms from their assigned home base over a meal period is reimbursed for a meal as listed in the Collective Agreement.

Employees are not eligible for a meal allowance if they start and finish their work day within 40kms of their home base.

Dinner allowance is only paid if the employee is required to work beyond 7:00 p.m. Gratuity can be claimed at a maximum rate of 15%.

No reimbursement is provided for alcoholic beverages consumed during business related meals.

- b. *Business Meals* are those meals taken with clients, prospects or associates during which a business discussion takes place. Business meals are not restricted under the same daily limits as personal meals. However, business meal expenses are supported by an original itemized receipt and an expense report as described below.
- c. *Payment and Documentation:* Business meal expenses are supported by an original itemized receipt and an expense report. If you have an Agency credit card, those receipts are the preferred form of documentation and employees who have corporate cards can use them to pay for expenses whenever possible. Tear Tab receipts where the employee fills in the amount of the expense is NOT accepted as documentation for business expenses.
- d. *Tax Requirements:* To be in compliance with current tax regulations the following information is included on employee expense reports as support for all business meal and entertainment expenses:
  - i) Name and title of all attendees;
  - ii) Name and location of the establishment where the event took place;
  - iii) Amount and date of expense; and,
  - iv) Specific business topic discussed.

## **11. SPOUSE/PERSONAL TRAVEL COMBINED WITH BUSINESS**

Travel expenses for a spouse or other family members who are not employees are not reimbursable as a business expense. However, a spouse/partner or other family member that shares accommodations with the employee may do so as long as there are no additional costs to NEOFACS..

## **12. TELECOMMUNICATIONS**

- a. *Air/Rail Telephones:* Except in an emergency or when a critical business issue is involved, employees are not to use air phones, rail phones or telephones in car services due to the high cost.
- b. *Hotel Surcharges:* When possible avoid making calls from hotels that add surcharges. If the traveler has been issued an Agency cell phone it can be used for making calls while in Canada. Personal calls from a hotel room are not reimbursable.

## **13. NON-REIMBURSABLE TRAVEL EXPENSES**

- a. The following expenses (but not limited to) are NOT reimbursable:
  - i) Expenses without proper documentation including the Pre-Trip Approval/Travel Request form(for out of jurisdiction);
  - ii) Babysitter fees;
  - iii) Charitable contributions;
  - iv) Personal gifts;

- v) Personal articles (i.e. toiletries, magazines, etc.);
- vi) Traffic and parking fines;
- vii) Hotel movies/refreshments;
- viii) Laundry and dry-cleaning;
- ix) Air, (rental) car phone usage;
- x) Additional insurance coverage;
- xi) Luggage and briefcase;
- xii) In-flight movies/refreshments;
- xiii) Gasoline, except for instances noted within this policy;
- xiv) Normal commuting expenses;
- xv) Computer supplies;
- xvi) Office supplies;
- xvii) Airline club dues; and/or,
- xviii) Barber/hairstylist.

## **14. EXPENSES/REIMBURSEMENT**

- a. In this Travel and Business Expense Reimbursement Policy NEOFACS has attempted to provide the employee maximum flexibility while maintaining compliance with CRA regulations and good business practice. As with any policy, if there are questions or concerns, please contact the Travel Finance Clerk or Accounting Program Manager.
- b. Business expenses other than travel related items are processed through the normal purchasing process. Every effort is made to process travel related business expense reports in the most efficient way possible. The standard business expense report is available on the North Eastern Ontario Family and Children's Services Intranet. Regardless of the method of expense report submission, all supporting invoices and documentation including the Pre-Trip Approval/Travel Request form is also submitted to the Accounting Department. Using these methods of submissions greatly reduces the time required to approve the expense reports and will generate reimbursement to the employee in a timely fashion.
- c. All business expense reports are subject to audit by the Accounting Department. If an issue arises that precludes reimbursement the request is held pending further discussion with the employee. Additionally, in accordance with good business practices business expenses older than 60 days that are submitted for reimbursement are not processed for payment.

