



SECTION: Procurement	SUBJECT: Expenses	REF: AGY-9-9.02
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1 POLICY

1.01 It is the policy of Woodstock and District Developmental Services (WDDDS) to be accountable for the public funds it receives and that the requirements of the Broader Public Sector (BPS) Expenses Directive issued under the Broader Public Sector Accountability Act, 2010 are met.

1.02 It is also the policy of WDDDS that all employees, volunteers and appointees will be reimbursed for reasonable and justifiable out-of-pocket expenses incurred while travelling on authorized trips or outings and when making authorized purchases on behalf of the agency.

2 PURPOSE/OUTCOME EXPECTED

2.01 The policy will ensure compliance with the BPS Accountability Act, 2010 and the BPS Expenses Directive.

2.02 The policy will ensure that use of public funds will meet the agency's needs in the most economical and efficient manner through processes that conform to the following principles:

- **Accountability:** WDDDS is accountable for use of public funds. All expenditures will be used to support the Agency mission, vision, ethical values and guiding principles. All expenditures will support agency objectives.
- **Transparency:** WDDDS is transparent to its stakeholders and the rules for perquisites are clear and easily understood.
- **Value for Money:** WDDDS will use funds, including public funds, prudently and responsibly.

3 SCOPE

3.01 This policy applies to all WDDS employees, volunteers, appointees and the Board of Directors.

4. RESPONSIBILITY

The Chief Executive Officer, Directors, Managers, Supervisors and all staff are responsible for ensuring the agency complies with the policies and procedures as well as all legislation and regulations, including the BPS Expenses Directive.

5. DEFINITIONS

5.01 In this policy,

“Approval Authority” means the authority delegated by WDDS to a person designated to occupy a position to approve on its behalf expenses claimed subject to applicable legislation, regulations and procedures in effect at such time.

“Approver” means person approving claims for WDDS.

“BPS” means Broader Public Service.

“Claimant” means person claiming or submitting an expense for reimbursement by WDDS.

“Managerial Discretion” means the administrative authority to make decisions and choices with some degree of flexibility, while maintaining compliance with the Policy and Procedure.

6. PROCEDURES

6.01 Allowable Expenses

Acceptable expenses for pre-approved, out of town trips include: meals, accommodations, rental vehicle, parking, taxi and public transportation. **Expenses must be:**

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

Non-Reimbursable Expenses

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

- Recreational purposes (i.e. video rentals, mini-bars)
- Costs resulting from unlawful conduct
- Personal items (i.e. toothpaste, razor)
- Traffic/parking violations
- Expenses incurred on behalf of friends/family

6.02 Posting of Expense Policy and Procedures

WDDS Expense Policy and Procedures will be posted on the agency website.

6.03 Approval Authority

- i) Approver's are required to:
 - Be a manager or in a leadership position
 - Be in a more senior management/leadership position than the claimant
 - Approve expenses in writing
 - Provide approval only for expenses that were incurred in the performance of WDDS business
 - Provide approval only for claims that include all appropriate documentation
 - Expenses for a group can only be claimed by the most senior management position present
- ii) Approver's cannot:
 - Approve their own expenses
 - Submit individual expenses that were incurred by a more senior staff member

The Chief Executive Officer will have expenses approved by the President of the Board of Directors or designate.

WDDS reserves the right to reject unreasonable expense claims.

- iii) **Managerial Discretion**
 Approvers are accountable for their decisions, which should be subject to good judgment and knowledge of the situation, exercised in appropriate circumstances, comply with the principles and mandatory requirements, and be fully documented. All decisions made under the expenses rules should be made very carefully and take into consideration the ability to stand up to scrutiny by auditors and members of the public, be properly explained and documented, be fair and equitable, be reasonable and appropriate.

6.04 Claiming Expenses

Reimbursement must be within the amounts established by the Board of Directors and may include:

- Mileage, public transportation, parking

- Meals - receipts must be provided
- The maximum allowable for meals, including gratuities and taxes is as follows:
 - Breakfast \$10.00
 - Lunch \$12.50
 - Dinner \$22.50
- When travel requires all daily meals to be taken away from home, the maximum allowable daily rate shall be \$45.00.
- At no time is the purchase of alcohol beverages permitted as an expense claim from Ministry funded resources per Travel, Meal & Hospitality Expense Directive.
- Reasonable incidental costs (incurred during a community event)
- Overnight accommodation
- Conference Registration

Claimants are required to:

- Obtain all appropriate approvals before incurring expenses
- Submit original, itemized receipts showing taxes paid with all claims
- Submit claims on prescribed forms (mileage, requisitions for reimbursement or workshop request forms) and sign the form(s) prior to submission to the approver
- Submit claims within 30 days of incurring the expense or by March 31 if less than 30 days to fiscal year end for WDDS.
- If the information above is not available, submit a written explanation with the claim to provide the approver with adequate information for decision making
- Repay any overpayments - it is considered a debt owing to WDDS
- If leaving employment with WDDS, submit any claims for expenses before last day of employment.

6.05 Documentation

All submitted reimbursement forms must be completed in full and have all appropriate and corresponding receipts and invoices attached.

All reimbursement forms and supporting documents will be kept on file with the Finance Department as per standard document retention guidelines.

6.06 Travel

6.06.1 Agency Provided Vehicles

Receipts for gasoline purchases, parking charges and applicable tolls must be submitted with the expense reimbursement form. The use of toll highways, including but not limited to Highway 407 (ETR) is allowable and should be preapproved **whenever** possible.

6.06.2 Personal Vehicles

Employees approved to use their personal vehicle for business use shall follow the guidelines set out in the Vehicle Use and Maintenance Policy (SS Section 3). Mileage will be reimbursed to all employees at the per kilometre rate set out in the Collective Agreement and Financial Policy (SS Section 12 and ADMIN Section 5). There may be times that a rental vehicle may be deemed a more economical and affordable method of travel. This must be approved prior to the rental as per approved financial guidelines (SS12 1.00A).

6.06.3 Rail Transportation

Travel by rail is permitted when this is the most practical and economical way to travel. The standard is economy class. Business class travel must be approved prior to the trip and supported with an explanation for same as per approved financial guidelines (SS12.1.00A).

6.06.4 Air Transportation

Travel by air is permitted when this has been determined to be the most practical and economical way to travel supported with an explanation for same as per approved financial guidelines (SS12.1.00A). The standard is economy class.

6.06.5 Travel Outside of Ontario, North America and International Travel

Travel outside Ontario, North America and International Travel requires the pre-approval of the Chief Executive Officer, Director or Manager responsible for those travelling and must include written rationale to demonstrate that the travel is critical to the organization's priorities; and documentation to demonstrate that the requested travel arrangements (i.e. transportation mode, accommodation, etc.) are cost-effective, including an itemization of all anticipated expenses that will be incurred.

Travel outside Ontario as it relates to the Chief Executive Officer will require preapproval by the President of the Board of Directors.

Travel outside Ontario as it relates to the Board of Directors, will require preapproval of the Chief Executive Officer and/or President.

6.07 Accommodations

- Employees will use the most economical accommodation available (generally a standard quality hotel room) that is convenient to the event being attended.
- Employees are responsible for all room charges and must review the hotel bill carefully to ensure all charges are correct.
- A detailed copy of the hotel bill must be attached to the expense claim form for reimbursement.
- Employees will not be reimbursed for personal telephone calls, entertainment, laundry service, pay TV or movies, special facility charges.

- While travelling on WDDS business, additional business expenses not otherwise covered may be reimbursed, such as computer access charges, photocopying, word processing services, facsimile transmissions, internet connections, rental and transportation of necessary office equipment, provided the charges incurred are reasonable and related to WDDS business.

6.08 Meals

The meal allowance is applicable to workshops, seminars, conferences and pre-approved activities with persons supported (if not covered by the person supported SS 12-1.02A) and must be supported by receipts attached to the request for reimbursement form.

6.09 Alcohol

Alcohol is not a reimbursable expense, unless it is part of a fundraising event or similar member event. Advance approval must be obtained from the Chief Executive Officer or board chair (or designate). For the purpose of certain recognition events, the Chief Executive Officer or designate may approve limited tickets/vouchers for alcoholic beverages on a per person basis.

6.10 Hospitality

6.10.1 Is the provision of food, beverage, accommodation, transportation and other amenities paid out by WDDS funds to people who are **not** engaged to work for:

- Designated BPS organizations, or
- Any of the Ontario government ministries, agencies and public entities covered by the Ontario Public Sector Travel, Meal and Hospitality Expenses Directive (available on the *Ministry of Government Services* website).
- Activities involving only those people in the organizations listed above are not considered hospitality and cannot be reimbursed. This means that hospitality may never be offered solely for the benefit of anyone covered by the BPS Expenses Directive or by the OPS Travel, Meal and Hospitality Expense Directive.

6.10.2 General Hospitality Rules and Allowable Hospitality

- Hospitality should be extended in an economical, consistent, and appropriate way when it will facilitate WDDS business or is considered desirable as a matter of courtesy.
- Hospitality may be extended on behalf of WDDS when: engaging representatives of other agencies, the government, industry, public interest groups
- Sponsoring formal conferences for representatives of service provider organizations, government, business, or labour groups
- Providing persons from national or international organizations and charitable organizations with an understanding and appreciation of the developmental services sector or the workings of WDDS

- Honouring distinguished persons from the developmental services sector in recognition of exceptional public service
- Conducting prestigious ceremonies that are attended by government and/or distinguished persons from the private or public sector
- Functions that are exceptions to the above must have prior approval of the Chief Executive Officer/designate

6.10.3 Service of Alcohol as Hospitality

- The decision to provide alcohol as part of hospitality is to be made by the Chief Executive Officer/designate and should be consistent with the procedures of this expense policy.
- In circumstances where alcohol is approved, prior to the event, appropriate measures should be taken to ensure a reasonable limit is placed on the quantity and cost of alcohol to be provided. □ Food should always be served when alcohol is available.

6.11 Gratuities

Employees may claim for reasonable and customary gratuities not to exceed 20% for any reimbursement.

6.12 Guests

Unless specifically authorized, staff may not claim any expenses for guests of any kind.

6.13 Accompanying a Person Supported by WDDS

Support workers are required from time to time, as part of their job, to attend an activity with a person supported. With pre-approval from the employee's Manager/Director, the agency may reimburse expenses for the support worker. People supported are expected to pay their own expenses, and may also as part of pre-approval plan, assist with costs for the support worker. Please refer to SS 12 1.02A.

When accompanying a person supported by the WDDS to activities, the following guidelines apply:

- Prior approval and pre-planning will be undertaken by support workers to ensure that all avenues have been explored in order to reduce expenses. This includes consideration and investigation of costs, attendant rates, and volunteer involvement, scheduling and support requirements.
- Each situation will be considered on an individual basis.
- On the rare occasion where expenses such as parking and mileage are not covered by the person supported, these expenses can be submitted for reimbursement

Under no circumstances should an agency employee, support worker or volunteer accept direct payment for anything from a person supported by WDDS, their family or other representative. Any offsetting payments must be processed through the WDDS Administration Office. If attending a vacation as a support worker, expense payments must be approved by the Director of Operations or designate prior to any agreements with the person supported and/or family. The Travel Package/Traveller's Checklist must be completed and submitted to the Director of Operations prior to the vacation.

6.14 Consultants and Other Contractors

In no circumstances can hospitality, incidental or food expenses be considered allowable expenses for consultants and contractors under the rules or in any contract between an organization and a consultant or contractor.

Reimbursement for allowable expenses can be claimed and reimbursed only when the contract specifically provides for it. Therefore, they cannot claim or be reimbursed for such expenses, including:

- meals, snacks and beverages
- gratuities
- laundry or dry cleaning
- valet services
- dependent care
- home management
- personal telephone calls