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Author: Manager Finance	Effective date: March 2015	
Approved by: Executive Director	Reviewed: August 2015	
	Next review: December 2019	

## POLICY OUTLINE (INCLUDING SCOPE)

CMHA WWD staff will be reimbursed for reasonable and actual expenses incurred by them while on agency business. Reimbursable expenses should support the program objectives and strategic plan of the agency and be supported by original receipts and/or documentation. Incorrect or incomplete expenses will be returned and will not be processed until they are corrected and properly authorized.

Reimbursement of expenses will be based on the principles that expenses should be:

1. related to agency business;
2. be modest, appropriate and reasonable;
3. achieve a balance among economy, health & safety and efficiency of operations;
4. be submitted in a timely manner and in accordance to this policy.

All staff are responsible for informing themselves of the requirements of this policy. Team Leads, Managers, Directors, and the Executive Director are responsible for ensuring compliance prior to approving the expense.

As a provincial transfer payment agency and with a budget that exceeds \$10M, CMHA WWD is required to comply with the Broader Public Sector Expenses Directive. The following procedure is based upon and complies with the Directive.

## PROCEDURE:

### Responsibilities

#### Responsibilities of Claimants:

Claimants must:

1. Obtain all appropriate approvals before incurring expenses; if no prior approval was obtained, then a written explanation must be submitted with the claim.
2. Submit all expense claims on a timely basis, and no later than the first month following the quarter in which the expense was incurred. Large claims should be submitted on a monthly basis. Refer to the payroll calendar for submission timelines. The only exceptions to this are expenses incurred in the fourth quarter of the agency's fiscal year (i.e. January, February, March) as these expenses must be submitted no later than five business days following March 31st.



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Date Expense was incurred:	Date for claims to be submitted by:
Q1 - April – June	July
Q2 - July – September	October
Q3 - October – December	January
Q4 - January – March	5 business days after March 31st

Reimbursement **will not** be provided for claims submitted after the specified deadlines.

3. Provide explanations and/or proof of prior approval (from the person with the appropriate authorization level – see Schedule A) for unusual expenses.
4. Submit original, itemized receipts with all claims, and include credit card or debit transactions receipts if a tip was charged. If an itemized receipt is not available, a written explanation must be submitted which itemized the items and explain why the receipt is missing.
5. Become familiar with, and adhere to, the provisions of this Policy;
6. Follow applicable conflict of interest rules and/or policies;
7. Repay any over payments as it is considered a debt owing to the agency; either through a payroll deduction or a cheque payable to CMHA WWD.
8. If leaving employment with CMHA WWD, submit any claims for expenses before the last date of employment.

#### Responsibilities of Approval Authority:

Those authorized to approve expense claims according to the Approved Authority Schedule (AAS) must:

1. Ensure that expenses are consistent with the principles of this Policy (work related, modest and appropriate, and strike a balance among economy, health & safety, and efficiency of operations) and comply with agency policy.
2. Be prohibited from approving their own expenses.
3. Ensure that expenses related to multiple staff members are claimed by the most senior person present.
4. Determine and authorize when business travel is necessary.
5. Ensure that all travel arrangements are consistent with the provisions of this Policy.



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6. Ensure that expenses were necessarily incurred in the performance of agency business.
7. Ensure all receipts are reviewed to ensure they support the expense claimed, and that claims documentation is retained by the agency.
8. Ensure that employees are aware of all conflict of interest rules and/or policies.

## **POLICY ADMINISTRATION:**

### **Expense Reimbursement**

#### **A. Non-Reimbursable Expenses**

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

- a) recreational purposes (i.e. video rentals, mini-bars, entertainment not directly related to agency business, etc.);
- b) personal items not required to conduct agency business;
- c) traffic and parking violations or unlawful conduct;
- d) social events that do not constitute hospitality as described below;
- e) expenses incurred because of failure to cancel reservations or other ancillary charges;
- f) alcohol
- g) expenses incurred due to the presence of friends or family members, under part of hospitality as described in the Hospitality Expenses section of this policy.
- h) Fines and penalties

#### **B. Receipts**

- a) Original receipts (not photocopies) must be submitted with all claims. Credit card or debit transaction slips by themselves are insufficient to support a claim for reimbursement.
- b) Immediate supervisors approving the claim are responsible for ensuring that original receipts are attached and the expense claim is filled out in full with the appropriate required information.

#### **C. Enforcement**

- a) Persons approving claims for reimbursement are responsible for monitoring compliance with this Policy.



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- b) Approvals can only be granted in accordance with the agency's Approved Authority Schedule.

#### D. CMHA WWD Expense Claim Form

- Reimbursement forms as established by the Finance Department must be used for reimbursable expenses.
- Original itemized receipts should be stapled to a copy of the printed expense claim form and sent to Finance.
- All fields in the CMHA WWD Expense Claim form must be fully completed with the relevant information.
- If the individual seeking reimbursement for costs incurred on behalf of clients (i.e. meals purchased on behalf of clients), the client's initials should be on the expense claim form. Reimbursement will be for the client expenses only, unless approved by immediate supervisor because of exceptional circumstances.
- The form must be signed by the staff member requesting reimbursement and their immediate supervisor.

#### Travel

Travel does not refer to a person's regular commute to work.

Location	Required Approvals	Other Requirements
travel within Ontario	prior approval is required by immediate supervisor	
travel outside Ontario	prior approval from appropriate Director of your service is required	<p>A written proposal must be submitted in advance and must:</p> <ul style="list-style-type: none"> <li>include rationale for why the travel is critical to the agency's priorities;</li> <li>demonstrate the cost-effectiveness of the requested travel arrangements (e.g., transportation mode, accommodation).</li> </ul>



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travel outside Canada	prior approval of both the Director of your service and the Executive Director required	Same as for travel outside Ontario immediately above
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## A. Travel by Vehicle

### Personal Vehicles:

- a) The cost of travel with the staff member's own vehicle should not exceed the cost of alternative forms of transportation.
- b) Personal vehicles used on agency business must be insured at the vehicle owner's expense for personal motor vehicle liability. Coverage should be equal to or greater than the minimum liability specified in the Insurance Act. All employees designated to use their vehicles for transportation while engaged in Agency related business are entitled to annual reimbursement of the cost of an OPCF 6A Certificate to a maximum of one vehicle and \$200.00 per year.
- c) For greater clarity, the agency assumes no financial responsibility for privately owned vehicles other than paying the kilometric rate when used for agency business. Those driving a personal vehicle on agency business cannot make claims to the agency for damages as a result of a collision.
- d) Staff using their own vehicles for agency business will be reimbursed in accordance with the approved kilometric allowance, currently 0.48 per km. This allowance is to cover the costs of fuel, depreciation, maintenance and insurance.

Mileage Rate is calculated as follows:

- Eligible mileage includes any business mileage incurred over and above the mileage that would have been incurred from home to the employee's base office. (e.g. exceeds the trip from home to base office or from base office to home at the end of the shift)
  - Staff members are assigned to a "base" office(s); this does not preclude travel to other offices of community locations as required. The expectation of travelling to an office/location(s) other than the staff member's "base" office is that the most efficient use of CMHA WWD resources would be utilized as a principle.
- e) Travel from home to an employee's base office and home again at the end of the day is not a reimbursable expense, unless your home has been deemed your home office.
  - f) Where possible the use of Highway 407 (ETR) should be avoided. In other jurisdictions (mainly the U.S.), tolls highways are inevitable and are therefore an allowable expense.



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## Rental Vehicles:

- a) Approved vehicles for rental are compact or mid-size vehicles. All luxury and sports car rentals are expressly prohibited.
- b) Collision and liability insurance offered by the car rental companies must be purchased.
- c) Rental cars must be refueled before returning to avoid extra charges.
- d) Receipts for gasoline purchases, parking charges and applicable bridge or highway tolls must be submitted with expense reports.

## B. Travel by Air

- a) Staff may travel by air for trips that are beyond reasonable driving distance.
- b) Travel must be arranged in advance and be booked by fixed dates.
- c) Prior approval for all travel by air must be obtained and documented in writing.
- d) Staff must travel economy class for all domestic and international travel.
- e) Maximum savings must be obtained on air travel expenses within reasonable limits.
- f) The original boarding pass/passes and ticket/e-tickets must be attached to the expense report for each segment of travel.

## Meals Rates

1. Staff will be reimbursed for reasonable meal expenses, as per the maximum rate set out below, as approved by the staff member's immediate supervisor.
2. Original, itemized receipts must be provided with claims for reimbursement of actual meal expenses.
3. No reimbursement shall be made for meals consumed at home prior to departure or on return, or for meals included in the cost of transportation, accommodation, seminars and/or conferences.
4. When a staff member is authorized to pay for meals of others, expense reports must include a brief explanation of the event and a list of those in attendance. The **highest ranking staff member** should pay for the meal expenditures.
5. The rates set out below are not an allowance. They are for individual meals – you must have eaten the meal to be able to submit a claim for reimbursement.
6. Reimbursement is for restaurant/prepared food only. Reimbursement for groceries must have prior approval and written rationale must be submitted with the claim.
7. If you travel as a regular part of your job, your meals will not be reimbursed unless you



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have obtained prior approval.

8. Reimbursement for meal expenses incurred in Canada is subject to the maximum rates set out in the chart below as stated in the BPS Expense Directive. These rates include taxes and gratuities.

Meals	Maximum Amount (per BPS)
Breakfast	\$15.00
Lunch	\$15.00
Dinner	\$25.00

When more than one meal is claimed for any day, you may allocate the combined maximum rates between the meals. For example, if you will be eating both breakfast and lunch the combined rate is \$30.00. This now becomes the maximum rate for the two meals, regardless of what you spend on each meal. Note: You are not allowed to combine meal rates, if a meal has not been consumed. For example, you can't claim \$30.00 for brunch, by combining the maximum amounts for breakfast and lunch. It is not permitted to combine the maximum 3-meal rate (\$55.00) if only 2 meals are consumed.

### **Accommodation**

1. Reimbursement for overnight accommodation within the agency area will not be authorized except for under exceptional circumstances which would require prior approval from the staff member's immediate supervisor.
2. Staff are responsible for reviewing 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 form.
3. Non-reimbursable accommodation expenses include entertainment, laundry services, pay TV or movies, alcohol, or special facility charges (i.e. fitness club).
4. Reimbursement will be made for reasonable long-distance business telephone calls.
5. Reimbursement will be made for accommodation in a standard room, (where feasible rooms are to be shared), and no reimbursement will be made for suites, executive floors, or concierge levels.
6. For extended stays at a single location, long-term accommodation must be arranged on the



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approval of staff member's immediate supervisor, to take advantage of lower weekly or monthly rates. This may include the rental of a housekeeping facility.

7. While travelling on agency business, additional business expenses not otherwise covered will 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 agency business.
8. The agency expects discretion to be applied with any expenses incurred and reserves the right to limit reimbursement to reasonable costs.
9. Reimbursed for reasonable gratuities for porter, hotel room services, and taxis will be paid. A written record must be kept of gratuities paid.

Examples of reasonable amounts for gratuities include:

- a. 10%-15% on a restaurant meal
- b. 10% on a taxi fare
- c. \$2-\$5 for housekeeping for up to two nights in a hotel, up to \$10 for a longer stay
- d. \$2-\$5 per bag for a porter

## **Hospitality Expenses**

1. Hospitality is the provision of food, beverages, accommodation, transportation or other amenities at the agency's expense to people who **do not** work for the agency. Hospitality should be extended in an economical, consistent, and appropriate way when it will facilitate agency business or is considered desirable as a matter of courtesy.
2. Hospitality may be extended on behalf of the agency when:
  - a. Engaging representatives of other agencies, the government, the broader public sector, industry, public interest groups or unions in discussions on official agency matters.
  - b. Providing people from national or international organizations and charitable organizations with an understanding and appreciation of the health/social services sector or the workings of the organization.
  - c. Sponsoring formal conferences for representatives of health service provider organizations or for government, business or labour groups.
  - d. Honouring distinguished persons from the health care sector in recognitions of exceptional public service.
  - e. Conducting prestigious ceremonies that are attended by government, and/or





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distinguished persons from the private sector, or both.

3. Functions that are exceptions to the above must have prior approval of the Executive Director or his/her delegate.
4. Where hospitality events are extended by the agency, and where the guests include vendors (current or prospective), managers are responsible for obtaining prior approval to ensure that the event does not give, or is not perceived to give, preferential treatment to any vendor.
5. Acceptance of hospitality from vendors (current or prospective) may constitute a conflict of interest, and therefore should be prohibited. Immediate supervisors are responsible for ensuring that employees and appointees are aware of their conflict of interest obligations.
6. Staff attendance on behalf of CMHA WWD at various third party events, including but not limited to, sporting events, entertainment, dinners or speaking engagements, must not violate the agency's conflict of interest obligations, nor should such attendance appear to violate those obligations.
7. Refreshments:
  - Providing coffee or other refreshment at in-house training/educational sessions is not considered "hospitality" for the purposes of the BPS Expense Directive and is therefore an acceptable expense.
  - Providing coffee or other refreshments for the office for daily consumption cannot be reimbursed, because it is a benefit that is offered solely for the benefit for staff.
8. Celebratory Events:
  - As a rule, CMHA WWD will not utilize Public Funds for celebratory events. However, internal staff events such as retirement gatherings, staff recognition, the Client Conference Gala and holiday breakfast/lunch are permissible with approval in advance by the Executive Director. Any decisions about this type of expense must be made with due consideration for the prudent and responsible use of taxpayer dollars, and for government direction on accountability and transparency.
  - If individual departments and/or units/teams wish to hold their own holiday event and/or other social activities during the year for their staff, the costs should be covered by staff and the activities should take place during a time period that does not disrupt the regular operations of the agency.



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## EXPENSES FOR PURCHASE OF SERVICES, OTHER CONTRACTORS AND CONSULTING SERVICES

Purchase of services, consultants and other contractors will not be reimbursed for any hospitality, incidental or food expenses including:

- Meals, snacks and beverages
- Gratuities
- Laundry or dry cleaning
- Valet Services
- Dependent Care
- Home management
- Personal telephone calls

### DEFINITIONS:

Authorization: The approval of an expense reimbursement and business travel claim by the appropriate person with adequate signing authority. Generally, authorization requires the immediate supervisor's approval as long as the expense claim amount is within their signing limit.

Base Office: The agency related regular place of work, as defined in your letter of employment.

Business Expenses: Reasonable expenses incurred by staff in the course of performing duties related to agency business.

Business Travel: Travel required for agency business and authorized by the appropriate level of authority.

Consulting Services: As specified in the Procurement Policy, is a person or entity that under an agreement, other than an employment agreement, provides expert or strategic advice and related services for consideration and decision-making.



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Hospitality: The provision of food, beverage, accommodation, transportation and other amenities at the agency's expense to persons who are not employed by the agency.

Personal Vehicle: A vehicle owned, borrowed or rented/leased personally by a member of staff.

Purchase of Service: This includes direct client services, purchase of service agreements (e.g. Psychologist services), Referred out services (e.g. Distress Centre), as well as training services.

Itemized receipt: Original document identifying the vendor, date and amount of each expense item paid by the claimant.

Staff: For the purposes of these Guidelines, "staff" includes all CMHA WWD employees, medical staff, volunteers, Board of Directors, and other individuals engaged in agency business and who are approved to receive travel and expense reimbursement under this policy.

Immediate Supervisor: Can be a team lead, manager or director

## REFERENCES

- Broader Public Sector Expenses Directive (Issued by Management Board of Cabinet Effective April 1, 2011)
- Management Board of Cabinet (April 2010), Amended November 2014 Travel, Meal and Hospitality Expenses Directive, Ontario
- Ontario Hospital Association (March 2011), Hospital Expense Policy Guidelines, Toronto

## RELATED DOCUMENTS:

- [CMHA WWD Expense Reports](#)
- CAFI P 201 Corporate Expenses Policy
- [Approved Authority Schedule – Schedule A](#)



Canadian Mental Health Association  
Waterloo Wellington

Association canadienne pour la santé mentale  
Waterloo Wellington

# Finance

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## Schedule A – Approved Authority Schedule– Within Approved Budgets

Position	Maximum \$ limit				
	Expenses & Purchase Orders (within budget)	Expenses (excluded budget)	Operating contracts (incl. leases) (within budget)	Service contracts (incl. flex funds)	Housing Leases
<b>Board of Directors</b>	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited
<b>Executive Director</b>	Unlimited	\$25,000	Unlimited	Unlimited	Unlimited
<b>Directors</b>	\$5,000	\$5,000	X	\$25,000	\$25,000
<b>Director of Operations &amp; Finance</b>	\$10,000	\$10,000	\$5,000	\$25,000	\$25,000
<b>Managers</b>	\$2,000	\$1,000	X	X	X
<b>IT Supervisor</b>	\$2,500	\$2,500	X	X	X
<b>Team Lead</b>	\$1,000	\$1,000	X	X	X
<b>Team Lead Employment</b>	\$1,000	\$1,000	X	X	X
<b>Flex Funds Administrator</b>	\$5,000	X	X	X	X
<b>Specialist* (see below)</b>	\$500	\$500	X	X	X

### Specialists

Position	Expense type/category
<b>Senior Executive Assistant</b>	Office Supplies & meeting costs
<b>Financial Accountant II</b>	Office supplies
<b>Financial Accountant III</b>	Office Supplies
<b>Clinical Coordinator</b>	Psychological testing materials
<b>Facilities Dispatcher</b>	Facilities expense
<b>Facilities Assistant</b>	Facilities expense