



Manual: Finance	Policy #: 3.06
Policy Name: Travel Expenses	Section:
Original Date: April 30, 2017	Revised Date:N/A
Reviewed By: Matthew Luck	Reviewed Date: August 15, 2019
Approved By: Peter Sproul	Approved Date: February 26, 2018

## Preamble

The following general principles apply to the management and reimbursement of expenses. Expenses must:

- be work-related and support the business objectives of CLKD,
- be modest and appropriate, and
- balance economy, safety, and efficiency of operations.

CLKD assumes no obligation to reimburse expenses that are not in compliance with this policy.

Claimants have an obligation to inform themselves of the requirements of this policy, to comply with these requirements, and to seek clarification from their manager when necessary. Managers are responsible for ensuring compliance with this policy and taking appropriate corrective action.

## Application and Scope

This policy applies to all employees, volunteers and board members of Community Living Kingston and District as well as consultants and contractors engaged by the organization, providing consulting or other services.

## Non-Reimbursable Expenses

1. Expenses of a personal nature will not be reimbursed. Such expenses include, but are not limited to costs for:
  - recreational purposes (e.g. video rentals, mini-bars, etc.);
  - personal items;
  - traffic and parking violations;
  - social events unless permitted under Finance policy 3.16 'Hospitality' or 3.23 'Expenses and Perquisites';
  - alcoholic beverages;
  - friends or family members, unless part of hospitality as described in the separate CLKD Finance Policies #3.16 and #3.23;



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- expenses incurred by consultants or contractors unless the contract specifically provides for it. (note that incidental or food expenses incurred by consultants or contractors are not allowable under any circumstance)

### Receipts

2. Original receipts (not photocopies) must be submitted with all claims unless otherwise indicated in this policy. Credit card slips by themselves are insufficient to support a claim for reimbursement.
3. Managers must ensure that appropriate records retention arrangements are in place for claims documentation.

### Overpayments

4. Overpayments, namely amounts reimbursed or paid that are not in accordance with the terms of this policy shall be recovered from the claimant.

### Time Limit for Claims

5. All claims must be submitted on a timely basis, and no later than 30 days after the last day of the month.

### Enforcement

6. Persons approving claims for reimbursement are responsible for monitoring compliance with this policy.

### Guidance on Exceptions to Rules

7. Requests for reimbursement should not be rejected solely because they arose from mistakes or misinterpretations of the requirements of this Policy. Decisions on whether to approve reimbursement or to require repayment must be reviewed on a case by case basis.
8. Principles to guide exceptions to the rules:



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- **Trust** – use discretion and latitude for persons and supervisors to act in a fair and reasonable manner.
- **Flexibility** – management decisions respect the duty to accommodate, respond to persons' needs and interests, and consider unforeseen circumstances.
- **Stewardship** – ensure consistent, fair and equitable application of the policy giving consideration to all circumstances, while maintaining the shared responsibility for wise and prudent use of public resources.

9. Where a manager decides to exercise discretion in making an exception and in order to ensure a proper record for audit purposes, the rationale for the exception must be documented and accompany the claim.

#### **Advances – Travel and Other Business Expenses**

10. Employees who require cash advances for anticipated out-of-pocket expenses may receive a cash advance when necessary and with the manager's prior approval. All expense claims must reconcile the cash advance in full.

#### **Loyalty Programs**

11. Travelers may participate in loyalty programs (e.g. frequent flyer programs), provided that they select the most cost-effective mode of travel.

#### **Approval to Travel**

12. Approval to travel must be in accordance with Article 18 of the CUPE 2635 Collective Agreement.

#### **Medical/Health and Travel Insurance**

13. Employees who must travel out of country and are not otherwise covered for out-of-country health insurance may be reimbursed for time-limited coverage upon prior approval from their manager. Such reimbursement shall only extend for the duration of the period during which the person is out of country on CLKD business.

#### **Vehicle Insurance**



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14. Only employees with valid driver's licenses are authorized to drive vehicles for business purposes. People who are neither CLKD supported persons or CLKD employees may be carried as passengers when this is consistent with the purposes for which the vehicle was acquired.
15. Wherever possible, a CLKD corporate charge card must be used for rental car costs in order to obtain collision damage waiver coverage at no extra cost. If a corporate charge card is not available, employees are advised to purchase loss damage waiver coverage from the rental car company, and such coverage is reimbursable.
16. Personal vehicles used on CLKD 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. Drivers must satisfy themselves whether their motor vehicle insurance coverage should include business use of their vehicles. CLKD will reimburse the incremental charge for business use of a personal vehicle in accordance with Article 18 of the CUPE 2635 collective agreement.
17. CLKD assumes no financial responsibility for privately owned vehicles other than paying the kilometric rate when used for CLKD business. CLKD is not responsible for reimbursing deductible amounts related to insurance coverage. Those driving a personal vehicle on CLKD business cannot make claims to the CLKD for damages as a result of a collision. There may be exceptions made under certain circumstances that would have CLKD assume some financial responsibility such as occasions where vehicle damage was the direct result of providing service to individuals. Any exceptions require the approval of the Executive Director.

## Road Transportation

18. When road transportation is the most practical and economical way to travel, the order of preference shall be:
  - a. CLKD vehicle when available;
  - b. Rental vehicle if a CLKD vehicle is not available and a rental vehicle is more economical than use of a personal vehicle; or,
  - c. Personal vehicle when a CLKD vehicle is not available, and a personal vehicle is more economical than use of a rental vehicle.
19. Bridge, ferry and highway tolls and necessary parking fees paid while driving on CLKD business will be reimbursed. Receipts must be obtained and submitted wherever practicable.



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20. Where personal vehicles are used for CLKD business and are required by CLKD as a condition of employment, CLKD will supply a signed T2200 form (Declaration of Conditions of Employment) for filing with CRA upon the request of the employee.
21. Accidents must be reported immediately to local law enforcement authorities, the rental car agency (if applicable), the automobile insurance company (if using a personal vehicle), and the person's immediate supervisor (and the corporate charge card company if applicable).

### **Car Rental**

22. The size of the rental car must be the most economical and practical required for the business task and number of occupants. Exceptions must be documented and approved by the CLKD Manager.
23. The rental car must always be refueled before returning it, in order to avoid higher gasoline charges imposed by the rental car agency.

### **Kilometer Reimbursement Rates for Personal Vehicle Use**

24. Rates of reimbursement for both CUPE and non-CUPE staff are pursuant to Article 18 of the CUPE 2635 collective agreement.
25. Where a traveler accumulates more than 1600 km/month on a regular basis, the manager should investigate lower cost options. Where a traveler continues to use a personal vehicle, the rationale for this practice should be documented.

### **Other Road Transportation**

26. Whenever practical, local public transportation/hotel shuttles must be used. Receipts for reimbursement are not required.
27. Reimbursement for transportation between home and work headquarters is not permitted.

### **Rail Transportation**

28. Travel by rail (coach class) is permitted when this is the most practical and economical way to travel. International rail travel should be at the Canadian equivalent to coach class.



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### **Air Transportation**

29. Travel by air is permitted when this is the most practical and economical way to travel. Travel must be arranged in advance and be booked by fixed dates; open-ended tickets are prohibited.
30. Economy class is to be used for all air travel.

### **Other Travel Expenses:**

#### **Accommodation**

31. Reimbursement will be made for single accommodation in a standard room, and no reimbursement will be made for suites, executive floors, or concierge levels.
32. Private stays with family or friends are encouraged. A maximum of \$30.00 per night for gratuitous lodging expenses is allowed. No receipt is required.
33. For extended stays at one location, long-term accommodation must be arranged with the approval of an immediate supervisor or manager in order to take advantage of lower weekly or monthly rates. This may include the rental of a housekeeping facility.

#### **Gratuities**

34. Reasonable gratuities for meals, bellhop, hotel room services, and taxis will be reimbursed without receipt at the Manager's discretion. This reimbursement does not apply to routine outings with persons served as covered under Operations policy 3.01 'Standard Administrative Practices and Procedures'.

#### **Laundry/Dry Cleaning Services**

35. Individuals who are away from home for five or more consecutive days shall be reimbursed for reasonable expenses for laundry, dry cleaning and valet services required as a result of conducting business, based on receipts.

#### **Dependent Care**



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36. Actual dependent care expenses that are incurred as a result of traveling and are additional to expenses the person would incur when not traveling, will be reimbursed up to a daily maximum of \$35.00 contingent upon the provision of a receipt by the caregiver.
37. A written explanation of the circumstances must be provided with prior verbal/written approval from the appropriate spending authority.
38. Reimbursement will not be made where business travel is regular and a requirement of the job.

#### **Calls to Home**

39. Reimbursement will be made for reasonable costs for necessary personal calls home for each night away. Wherever possible, the most cost-effective method should be used, whether CLKD cell phones or calling cards, in order to minimize costs.

#### **Additional Business Expenses**

40. While traveling on CLKD business, additional business expenses not otherwise covered will be reimbursed, such as business calls, air/rail phones, computer access charges, photocopying, word processing services, facsimile transmissions, internet connections, rental and transportation of necessary office equipment, provided the charges are incurred while conducting CLKD business. Travelers should use the least expensive means of obtaining internet access while traveling, such as accessing the local provincial CLKD network.

#### **Meals**

41. Reasonable and appropriate actual meal expenses will be reimbursed, subject to approval by the claimant's manager, if the expenditure is incurred when the claimant is required to work during or through normal meal periods as outlined in Article 18 of the CUPE 2635 collective agreement for both CUPE and non-CUPE staff.
42. Reimbursement of actual meal expenses incurred in Canada is subject to the rates set out in Article 18 of the CUPE 2635 collective agreement for both CUPE and non-CUPE staff.
43. Original, itemized receipts must be provided with claims for reimbursement of actual meal expenses. Reimbursement must not exceed the amount actually spent (including taxes and gratuities) as validated by a receipt accompanying the claim.



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44. Reimbursement of meal costs must not include the reimbursement for any alcoholic beverages.

45. 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.

### **Responsibilities of Claimants**

46. Claimants must:

- obtain prior travel authorization in advance where applicable per Article 18 of the CUPE 2635 collective agreement;
- request and accept the lowest fare practicable;
- never make an expense claim for costs incurred on behalf of his/her approver;
- ensure they are the most senior person present when making a claim on behalf of a group;
- supply an itinerary to and notify their supervisors in the event of any changes so that travelers may be contacted in an emergency;
- in the event of changes, cancel hotel bookings prior to 6:00 p.m. on the day of arrival to avoid “no-show” charges. Penalties incurred for non-cancellation of guaranteed hotel reservations will be the employee’s responsibility and will be reimbursed only in exceptional circumstances;
- if necessary, secure passports and visas, and obtain required/recommended immunizations or medications before traveling;
- submit all expense claims on a timely basis, and no later than 30 days after the end of the month in which the expense was incurred;
- become familiar with, and adhere to, the provisions of this policy;
- follow applicable conflict of interest rules and/or regulations; and
- if leaving employment, submit any claims for expenses prior to departure.

47. When submitting an expense claim, claimants must:

- verify the travel and other business-related expenses;
- provide explanations (or proof of prior approval from an appropriate spending authority) for unusual expenses, and when claiming for another employee/appointee/consultant;
- attach original receipts to support expense claims;
- provide descriptions for expenses claimed; and
- utilize standard-format expense claim forms provided by CLKD





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### Approval Authority

48. Those authorized to approve expense claims at CLKD are Program Managers for all staff except the Executive Director. The claims of the Executive Director may be approved by either the Board Treasurer or President. Approval authorities must:

- ensure that expenses are consistent with the principles of this policy
- determine and authorize when business travel is necessary;
- never approve their own expense claim;
- consult with the traveler to ensure travel arrangements accommodate their needs and CLKD's operational requirements;
- ensure that expenses were necessarily incurred in the performance of CLKD business;
- ensure that appropriate receipts are provided to support expense claims,
- ensure that any unusual items are explained appropriately or proof is given of prior approval, and
- ensure that employees and appointees are aware of all conflict of interest rules and/or regulations

### Posting

49. This policy will be posted, in accessible format, on CLKD's website so it is available to the public.