

Travel, Meal, Accommodation, and Hospitality Policy

Policy Statement:

Kinark Personnel and Board Members will comply with the *Broader Public Sector (BPS) Expenses Directive* and the *Travel, Meal and Hospitality Expenses Directive* in the submission of expenses undertaken to fulfill the duties and objectives of the Agency. This policy is based on four key principles:

Accountability – Kinark is accountable for the use of public funds used to reimburse travel, meal, accommodation, and hospitality expenses. All expenses must be work-related and support the objectives of the Agency.

Transparency – Kinark is transparent to all stakeholders. The rules for incurring and reimbursing travel, meal, accommodation, and hospitality expenses are clear and easily understood. These rules will be posted on Kinark’s public website.

Value for Money – Kinark uses tax payers’ dollars prudently and responsibly. Plans for travel, meal, accommodation, and hospitality are necessary and economical with due regard for health and safety.

Fairness – Kinark reimburses eligible, authorized expenses that are incurred during the course of business and are supported by legitimate third-party documentation.

Purpose Statement:

- To establish principles, rules, and the process for the reimbursement of travel, meal, accommodation and hospitality expenses for all Kinark Personnel, including volunteers, consultants, contractors, and Board of Directors
- To provide a framework of accountability which guides the effective oversight of Kinark’s resources in the reimbursement of expenses
- To ensure fair, reasonable, and transparent practices

Procedure:

Scope:

These procedures meet the requirements of the Broader Public Sector Expenses Directive as issued by the Ontario Management Board of Cabinet for establishing expense rules where expenses are reimbursed from public funds.

The expense rules in this policy apply to the following individuals making an expense claim, including the following:

- Kinark Board of Directors
- Kinark Personnel: Kinark part-time, full-time, contracted staff, volunteers, students, interns, and third-party contracted personnel
- Consultants and Contractors engaged by Kinark, providing consulting or other services

Eligible Items for Reimbursement:

As a guideline, the following expenses are considered business expenses, and are therefore reimbursable when incurred over the course of undertaking Kinark business:

- Accommodation
- Meals
- Mileage
- Parking
- Repairs and Maintenance of Agency owned vehicles
- Taxi, Rail, Bus, and Air Travel
- Toll Roads
- Training/Education (pre-approval required)
- Communications (e.g., courier, fax, postage, telephone charges to conduct Agency business)

Any reasonable expenses incurred by Kinark Personnel for other items required to conduct Agency business, not included in the above categories, will be reimbursed following verification and approval by the Kinark Personnel's Supervisor/Manager.

The *Business Expense Claim Form* must be completed, signed with itemized receipts attached and submitted to your immediate supervisor/manager for approval. Upon approval, the business expense claim form is submitted to the program administrative assistants or the Finance Department. Expense claims without the required supporting documentation may be denied. The *Missing Receipt Declaration Form* should be completed in situations where the receipt has been lost or not available. Principles to guide

managerial discretion are trust, flexibility, and stewardship. The rationale for an exception must be documented and submitted with the claim.

Travel Expenses

Board Members and Kinark Personnel will be reimbursed for the most direct and economical mode of travel available, considering all the circumstances. Kinark Personnel will not be reimbursed for any additional costs incurred by taking indirect routes of making stopovers for personal reasons. Trip cancellation insurance is eligible for reimbursement.

Driving Personal Vehicle and Mileage Reimbursement

Use of a personal vehicle by Board Members and Kinark Personnel for Kinark-related travel will be reimbursed by way of an all-inclusive mileage allowance. Travel between Kinark Personnel's permanent residence and home office as part of their regular commute will be excluded from reimbursement, however, if additional travel to other sites or meetings is required, that mileage is eligible for reimbursement.

Each Kinark Personnel has a designated 'primary office' upon hire. When travelling directly from home to an alternate destination for agency business, mileage should be calculated from the primary office to the alternate destination(s), unless the distance from home to the alternate destination is shorter.

Expense claims must be submitted with mileage rates calculated in kilometers. The current reimbursement rate is 45 cents per kilometer (\$0.45/km) when using a personal vehicle for Agency business. The rates will be revised from time to time, based on inflation and fuel costs. Board Members and volunteers should calculate kilometers from their home to the destination attended for Kinark-related involvement/events.

The Agency assumes no fiscal or legal responsibility for personal vehicles. Refer to the *Job Recruitment and Orientation* policy and procedures regarding expectations about required insurance coverage by Kinark Personnel.

Traffic violations and parking fines are the responsibility of the Kinark Personnel who was in charge of the vehicle at the time the fine was incurred

Parking and Tolls

Reimbursement is provided for necessary and reasonable expenditures on parking, tolls for bridges, ferries, and highways when driving for Agency business. Only applicable toll fees (including the 407 ETR trip toll charge of \$1.00 per 407 trip) will be reimbursed. Transponder costs and video charges are not eligible for reimbursement. However, these expenses incurred in as part of a regular commute to work will not be reimbursed.

Taxis and Public Transit Use

Taxis may be justified in cases where group travel by taxi is more economical than the total cost of having individuals travel separately by public transit, or, if taking a taxi allows you to meet an unusually tight schedule for meetings. Kinark will not reimburse for commuting to work by own vehicle, taxi or by public transportation. Taxis used to commute to work or home are only reimbursable under exceptional circumstances; for instance, if weather, health, or safety conditions indicated it is the most appropriate option, or if transport of work-related baggage or parcels is required. Local public transportation should be used whenever possible.

Train and Airplane Transportation

Air travel is permitted if it is the most practical and economical way to travel. Economy (coach) class is the standard option for ticket purchase. Out of country travel must have prior approval by the President and CEO. Kinark Personnel will not be reimbursed for seat upgrades in train and airplane travel.

Travel by train is permitted when it is the most practical and economical way to travel. A coach class economy fare is the standard.

Accommodation Expenses

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 situations, exceptions will be considered. Examples of this may include: if you are required to remain close to your office for periods long more than your standard working hours, or if your services are deemed necessary and approved accordingly for the purposes of emergency or crisis management.

Board Members and Kinark Personnel will be reimbursed for moderate accommodation expenses, considering all circumstances and current market prices.

There will be no reimbursement for hotel suites, executive floors, or concierge services when travelling; reimbursement will be made for a standard room only. Board Members and Kinark Personnel will not be reimbursed for items of a personal nature charged to a hotel account (see Non-Allowable Expenses section). Penalties incurred for non-cancellation of guaranteed hotel reservations are the claimant's responsibility and may be reimbursed only in an exceptional circumstance.

Meals

Kinark Personnel may incur a meal expense when on Kinark business and away from the office area (i.e., at least 24 km) over a normal meal period, or, have obtained prior approval

for the expense (e.g., a business meeting within the office area that must occur over lunch). No alcoholic beverages will be reimbursed.

Meal expenses will be reimbursed at the established meal reimbursement rates. Taxes and gratuities (up to a reasonable amount – a maximum of 20%) are included in the meal reimbursement rates. Meals must be purchased to be able to submit a claim for reimbursement to a maximum amount as identified in the chart below (subject to the Supervisor’s/Manger’s approval, with original itemized receipts provided). When Kinark Personnel dine together while on Kinark business, it is appropriate for the most senior person to arrange payment and submit the claim for reimbursement. When groups of people are part of the request for reimbursement then a list of attendees covered by the claim must be identified.

In limited and exceptional circumstances (e.g., health considerations, limited options available) where a meal expense is higher than the meal reimbursement rate, the actual cost of the meal may be reimbursed. The claim for meal reimbursement must be accompanied by an original itemized receipt and a written rationale for exceeding the rate. A credit card slip is not sufficient. Approval is subject to managerial discretion.

Reimbursement will not be provided for meals consumed at home or included in the cost of transportation, accommodation, seminars, conferences or other agency business. If you travel as a regular part of your job, your meals will not be normally reimbursed unless you have obtained prior approval. The maximum rate per meal to be reimbursed is identified in the following chart (individual meal rates cannot be combined for a daily meal allowance):

Meal Type	Reimbursement Rate
Breakfast	\$15.00
Lunch	\$20.00
Dinner	\$25.00

Training, Education, and Conferences

Reasonable expenses incurred by Kinark Personnel for conferences, seminars, trainings, or workshops that are business-related will be reimbursed. Refer to the *Job Performance and Development* policy and procedure for more information.

Hospitality

In accordance with the BPS Expense Directive, hospitality is the provision of food, beverage, accommodation, transportation, and other amenities paid out of public funds to people who are not engaged to work for Kinark, designated BPS organizations (i.e. those covered by this directive), and the Ontario government.

Occasionally, Kinark may offer hospitality to external parties to further its business objectives. They should be work related, extended in an economical, consistent and appropriate manner that is balanced against the type and number of guests attending, the business purpose to be achieved, efficiency of operations and health and safety.

Board Members and Kinark Personnel will be reimbursed for hospitality expenses incurred while conducting Kinark business, as appropriate. Appropriate hospitality charges include events hosted or sponsored for promoting Kinark's work or enhancing its image and include meals that are related to the transaction of Kinark business.

The conditions under which hospitality will be extended on behalf of the Kinark include, but are not limited to:

- Meetings with external business associates/contacts to further the Kinark's goals and mission
- Public openings or ceremonies
- Hosting visitors to Ontario, Canada, and members of national or international organizations with child and youth mental health, forensic mental health/youth justice and/or autism interests/affiliations
- Recognition events for clients, parents/guardians, and volunteers
- Public relations events

Expenses that do not fit the definition of government hospitality will not be reimbursed. Internal activities involving solely Kinark Personnel are not considered reimbursable hospitality expenses.

Some examples of such expenses include: office social events, retirement parties and holiday lunches.

Cash Advances

A cash advance for major purchases may be made to Kinark Personnel whenever the facility for payment on account is not available to either the Kinark Personnel or the Agency. Prior approval of the Supervisor/Manager, identification of the cost centre and completion of the *Employee Advance Declaration Form* are required before a cash advance will be made. Cash advances will be deducted from the gross expense claim form submitted by Kinark Personnel.

The Business Manager/Finance Department will maintain a record of all cash advances and review outstanding cash advances prior to each month-end. The cash advance will be recovered within five working days from the date of purchase transaction or return of Kinark Personnel from travel. Cash Advances are not only for travel but used for purchases for clients where the Kinark Personnel does not readily know the expense amount and cannot afford a later reimbursement's.

Non-Eligible Items for Reimbursement

The following expenses are considered personal, and therefore are not reimbursable:

- Alcohol
- Use of a private sedan or limousine service
- Entertainment, including but not limited to, pay TV, movies, mini-bar expenses, cigarettes, airline headsets, magazines, newspapers
- Charges for changes made to flight arrangements, unless prior approval has been received by Kinark
- Costs associated with family/spousal travel
- Sports facilities and recreational expenses
- Laundry
- Parking or traffic violations and other expenses related to unlawful conduct
- Interest charges and late fees on credit cards
- Expenses claimed by Kinark Personnel as a tax deduction
- Expenses normally recoverable from a Third-Party
- Claims for purchases that are required to be made under an Agency purchase order
- Unauthorized expenses
- Other types of expenses that are deemed unnecessary or unreasonable and do not contribute nor relate to business operations

Expenses for Consultants and Other Contractors

Consultants should seek reimbursement only for expenses explicitly agreed by the consultant and Kinark, as detailed in the consultant's contract. In no circumstances, can hospitality, incidental, or food expenses be considered allowable expenses for consultants and contractors under the policy or in any contract between Kinark and a consultant contractor. Examples of non-allowable expenses include:

- Meals, snacks, or beverages
- Gratuities
- Laundry/Dry Cleaning
- Valet services
- Transportation-related expenses

No consultant lobbyist may work for Kinark and be paid from public funds.

Accountability Framework Responsibilities

Claimants are responsible for ensuring that:

- The most cost effective, operationally efficient, and safe method of manner of travel is used unless their Supervisor/Manager grants an exception. Where a number of Kinark Personnel are attending the same function, shared travel should be considered
- Alternatives to travel such as teleconferencing, video conferencing, WebEx etc., are considered
- Original, itemized receipts detailing the expenses incurred are submitted for all claims (credit card or debit card only slips are not sufficient) using the *Business Expense Claim Form*. If there is not an itemized receipt, a *Missing Receipt Declaration Form* must be completed
- All appropriate approvals by a Manager/Supervisor at least one level higher are obtained before incurring expenses and after the *Business Expense Claim Form* is completed
- Expense claims are submitted in a timely manner and ideally, on a monthly basis
- The *Employee Advance Declaration Form* is completed in situations where a cash advance is required

Approvers are responsible for ensuring that:

- Expense forms are reviewed and approved in accordance with this policy and procedure
- All appropriate documentation and original itemized receipts are included, and the *Business Expense Claim Form* is complete
- Kinark Personnel are aware that they cannot approve their own expenses and that their immediate Supervisor/Manager approve the claim
- Approvers cannot approve their own expense reimbursements and seek approval from their direct Supervisor
- Written approval from the President and CEO is obtained for hospitality events
- Breaches of this policy and procedures are managed appropriately

The **Finance Department** is responsible for ensuring that:

- The record keeping practices for verification and auditing are followed
- Compliance with this policy and procedure is monitored and appropriate action is taken when necessary

The **Chief Administrative Officer** is responsible for ensuring that:

- This policy and procedure are publicly accessible on the Agency website
- The Agency's adherence to the Broader Public Sector Expenses Directive is monitored

Note: Where overpayment is made to a claimant, it is considered a debt owing to the Agency and must be repaid.

<p>Definitions:</p>	<p><u>Approver:</u> Person with the authority to make approvals under the BPS Expense Directive; for Kinark it is the Manager/Supervisor.</p> <p><u>Consultants and Contractors:</u> Individuals or entities under contract to Kinark providing consulting or other services.</p> <p><u>Hospitality Event:</u> Events attended by persons other than Kinark Personnel.</p> <p><u>Itemized Receipt:</u> Original document identifying the vendor with the date and amount of each expense item paid by the claimant.</p> <p><u>Kinark Personnel:</u> Kinark employees, students, volunteers, and third-party contracted personnel.</p>
<p>References:</p>	<p><i>Broader Public Sector (BPS) Expenses Directive</i></p> <p><i>Job Recruitment and Orientation</i></p>
<p>Forms:</p>	<p><i>Business Expense Claim Form</i></p> <p><i>Accommodation and Flight Request Form</i></p> <p><i>Cheque Requisition for Educational Events</i></p> <p><i>Education Request Form</i></p> <p><i>Tuition Reimbursement Pre-Approval Form</i></p> <p><i>Missing Receipt Declaration Form</i></p> <p><i>Employee Advance Declaration</i></p>