

Section:	3.0 FINANCIAL ACCOUNTABILITY	Policy Code	FIN 3.09
Title:	<i>Travel & Business Reimbursement</i>		

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.

Governing Documents	Reference Section
Legislation	
Regulations	
Standards	
Accreditation Standard	
Directives	<i>BPS Expenses Directive</i>
By-laws	

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

Supporting Documents	Document Link
Forms	Pre-trip Approval/Travel Request EN, Pre-trip Approval/Travel Request FR
Manuals	Travel and Reimbursement Policy Guide
Protocols	

PROCEDURES

1. The Travel Coordinator is responsible to ensure this policy and accompanying *Travel and Business Reimbursement Policy Guide* is available to all travelers, travel arrangers, expense approvers, accounts payable employees, and newly hired employees expected to travel.
2. Finance Manager and Finance Clerks must ensure that all expenses comply with BPS Expense Directive of April 2011 as well as the Travel and Business Reimbursement Policy Guide.

DOCUMENT APPROVALS

POLICY

Approval Date: January 28, 2014

Implementation Date: January 28, 2014

PROCEDURES

Approval Date: January 28, 2014

Implementation Date: January 28, 2014

REVIEW AND/OR REVISION HISTORY

POLICY OR PROCEDURE	DATE	REASON/RATIONALE	DESCRIPTION OF CHANGE
Policy and Procedure	May 15, 2019	Standard Review	N/A
Policy and Procedure	October 5, 2023	Standard Review	N/A

ARCHIVAL INFORMATION

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>JAN2014; R'MAY2019; R'OCT2023; R'MARCH2024</i>	

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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 how 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 to reduce the risk of a significant disruption in ongoing business.

3. RESPONSIBILITIES AND ENFORCEMENT

- a) NEOFACS realizes that business travel can sometimes 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 not complying 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 traveller's supervisor before 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 before approving employee expense reports. Any deviations are explained on the employee's expense report with the approval of the reviewer and noted to the Accounting Department. The Accounting Department is responsible for ensuring that any expenses reimbursed or paid for by the Agency comply with this policy. Reimbursements for expenses not complying with this policy require the written approval of the Director of Finance or Accounting Program Manager.

- e) The Travel Finance Clerk is responsible for ensuring this policy is available to all travellers, travel arrangers, expense approvers, Finance Clerks, and newly hired employees expected to travel.
- f) Maintenance and updating of this policy are 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 must be addressed to the Accounting Program Manager.

4. TRAVEL ARRANGEMENTS

- a) *Obtaining Travel Authorization:* Travelling less than 300 km with a maximum of 450 km round trip and involving no overnight stay does not require pre-authorization.

Pre-authorization from the Manager/Supervisor is required for travel that is 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 before booking any travel and, upon return, is submitted with the employee's expense report and travel receipts. No travel expenses out of jurisdiction will be reimbursed unless the Travel Pre-Trip Approval/Travel Request form is completed. The signature of the traveller's Manager/Supervisor is required on the form and submitted with the traveller's expense report to the Accounting Department.

A Director/Manager/Supervisor approves overnight travel within NEOFACS's jurisdiction. Approval is to be accepted in the form of an e-mail or a signed document.

- b) *Reservation Procedures:* All trip reservations are made through the Agency's Travel Finance Clerk. This simplifies travel arrangements and ensures consistent and complete information for all travellers. If employees are making their reservations, he/she are responsible for obtaining confirmation numbers and ensuring proper payment is made for a value equal or lesser than the Agency's reimbursement scale. (see 6 d) Lodging, Payment and Documentation)
- c) *Enforcement:* Reservations for trips requiring air travel through sources other than the Travel Finance Clerk violate 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 without a free upgrade.
- b) *Lowest Available Airfare:* All airline tickets are booked at the lowest available airfare determined by the approved travel agency. Non-refundable and non-transferable tickets are lower priced; however, they 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)*: Electronic ticketing is the primary method to capitalize on the cost benefits and convenience. 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 charter or private aircraft usage requires written permission from the Executive Director before incurring the expense.
- f) *Cancellation*: All air travel is booked with cancellation options. Air Travel cancellations are completed by the Travel Finance Clerk by the appropriate deadline during work hours in situations where the flight is no longer required to avoid cancellation charges. For last-minute cancellations with the airline, employees must cancel the reservation and request and retain a "cancellation number" as transaction documentation. "No-show" charges are the responsibility of the employee.
- g) *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.
- h) All documentation supporting the travel costs is submitted to the Travel Finance Clerk. Reservations made through alternate sources are not reimbursed. Boarding Passes need to be sent to the 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 when the room is no longer required to avoid a "no-show" charge. For last-minute cancellations with the hotel, employees must cancel the reservation and request and retain a "cancellation number" as transaction documentation. "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 the 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 food contribution or a gift of hospitality.

7. CAR RENTALS

- a) An employee must rent a vehicle when travelling over 300km. When no rental vehicle is available, or if the rental agency cannot provide the required rental vehicle, the employee may use their vehicle and claim mileage up to 450 km. The employee's vehicle must have proper insurance coverage.
- b) *Preferred Companies:* NEOFACS has negotiated preferred corporate rates through an approved car rental agency, and this car rental agency is always used if possible.
- c) *Size Limit:* All vehicle rentals are for intermediate-size cars or smaller unless three or more people travel together or the rental agency provides an upgrade at no cost. During the winter months, when road conditions are unfavourable, an SUV and/or a vehicle with winter tires may be rented. When no SUV and/or rental cars with winter tires are available during the winter months, the employees may use their vehicle and claim their total mileage up to 450 km.
- d) *Car Rental Insurance:* For vehicle rentals within North America, optional theft and collision insurance premiums are not required for employees who 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 compulsory, 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 – LIVE-IN TREATMENT

NEOFACS provides Agency vehicles for our Live-In Treatment programs. In circumstances where the Agency vehicles are unavailable, authorized individuals are to utilize their vehicles and receive compensation as outlined in the collective agreement.

- a) Anyone using the Agency's vehicles must hold a valid driver's licence.
- b) All employees driving Agency vehicles must use the vehicle's seat belts and ensure that all passengers engage their seatbelts as well. If they do not, they are responsible for any fines, injuries, etc., which may occur. Children who, by age, size, or particular need, require the

- use of a car seat or special restraint are only transported while using such equipment.
- c) All Agency vehicles are to be locked when not in use and parked overnight in the designated parking places. During winter, vehicles must be plugged in after each use unless parked in the garage.
 - d) 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 Corporate Services.
 - e) Damages to Agency vehicles that result from user negligence are the responsibility of the user, who must pay or repay the Agency for such damages. Any disagreement about whether the damage results from negligence is appealable to the Executive Director for a final Agency decision.
 - f) 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 employee's responsibility and are paid by the employee immediately.
 - g) Credit cards and/or Gas Cards are available for gasoline use in agency vehicles. Employees must ensure that each credit card slip is submitted with the return of the cards.
 - h) All Agency vehicles are adequately 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.
 - i) Vehicles are cleaned inside and outside regularly and at other times as authorized by the Program Manager of Finance. All persons using vehicles are expected to clear the 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.
 - j) 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.

9. OTHER TRANSPORTATION

- a) *Personal Car:* Employees utilize personal cars for business travel. The employee must rent a car if the travel average is more than 450 km for a round trip. The use of personal cars for business is for round trips under 450kms; reimbursement is at the standard mileage rate 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 450kms lasting several days may justify using personal vehicles. This requires prior approval. Should an extenuating circumstance occur, i.e. lice, bodily fluids, where a client soils an employee's vehicle in the ordinary course of duty, the employee may request in writing to their supervisor for reimbursement of professional cleaning.

- b) *Ride Sharing*: If two or more individuals are travelling to the exact location, it is recommended that one employee share the ride with others.
- c) *Rail*: All rail transportation is 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. Taxis are authorized only when more economical services (hotel vans, shuttles, etc.) are unavailable. 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. According to the Collective Agreement, personal meal expenses are reimbursed up to the meal or daily limits. Amounts incurred more than the set rate are the obligation of the employee.

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

Employees are not eligible for a meal allowance if they start and finish their workday within 40 km 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 18%.

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 a business discussion. 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 cost is NOT accepted as documentation for business expenses.
- d) *Tax Requirements*: To comply 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 who shares accommodations with the employee may do so if 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 allowed 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 traveller has been issued an Agency cell phone, it can be used to make 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 employees maximum flexibility while maintaining compliance with CRA regulations and good business practices. As with any policy, don't hesitate to contact the Travel Finance Clerk or Accounting Program Manager if there are questions or concerns.

- 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, are also submitted to the Accounting Department. Using these submission methods dramatically 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.



PRE-TRIP APPROVAL / TRAVEL REQUEST

This Form is required for travel out of NEOFACS jurisdiction.

Employee / Volunteer / Foster Parent / Client Name	<div style="border: 1px solid black; width: 100%; height: 30px; margin-bottom: 5px;"></div> <p style="text-align: right; font-size: small;">If client, please enter case number</p>
Program <i>(please be very specific i.e.: CW – Child Care)</i>	<div style="border: 1px solid black; width: 100%; height: 30px;"></div>

I request authorization to travel on behalf of the Agency for business-related purposes and to be reimbursed for business-related expenses in accordance with the Travel and Business Reimbursement policy.

TRAVEL ITINERARY AND COST	
Destination(s): <i>(If training or conference, please provide location of such)</i>	<div style="border: 1px solid black; width: 100%; height: 30px;"></div>
Departure Date: Return Date:	Number of Night(s):
Travel by: Rental <input type="checkbox"/> Air <input type="checkbox"/> For flights, please specify time for flights:	Number of Room(s): <i>Name of person(s) for hotel room(s):</i>
<div style="border: 1px solid black; width: 100%; height: 30px;"></div>	<div style="border: 1px solid black; width: 100%; height: 30px;"></div>

	Type of Room(s): Adjoining: <input type="checkbox"/> Wheelchair Accessible: <input type="checkbox"/> 1 Bed: <input type="checkbox"/> Ground Floor: <input type="checkbox"/> 2 Beds: <input type="checkbox"/> Sofa Bed: <input type="checkbox"/> Cot: <input type="checkbox"/>
Primary Person Traveling by Air: Round Trip: <input type="checkbox"/> One-Way: <input type="checkbox"/> <i>Full Legal Name:</i> <i>D.O.B. (MM-DD-YYYY):</i>	Additional Person Traveling by Air: Round Trip: <input type="checkbox"/> One-Way: <input type="checkbox"/> <i>Full Legal Name:</i> <i>D.O.B. (MM-DD-YYYY):</i>
Luggage details: <i>Personal bag:</i> <input type="checkbox"/> <i>Carry-on bag:</i> <input type="checkbox"/> <i>Checked baggage:</i> <input type="checkbox"/> <i>No baggage:</i> <input type="checkbox"/>	Luggage details: <i>Personal bag:</i> <input type="checkbox"/> <i>Carry-on bag:</i> <input type="checkbox"/> <i>Checked baggage:</i> <input type="checkbox"/> <i>No baggage:</i> <input type="checkbox"/>
Contact info in the event there is a change to the itinerary: <i>Email:</i> <i>Telephone:</i>	Contact info in the event there is a change to the itinerary: <i>Email:</i> <i>Telephone:</i>
Estimated Expenses - Transportation: \$ Accommodation: \$ Meals: \$ Total Estimated Expenses: \$ Other: \$	

PURPOSE <i>Explain the purpose of the trip.</i>
Reimbursed by: If third party billing required, please indicate: Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, provide details
Registration required: Yes <input type="checkbox"/> No <input type="checkbox"/> (if yes, please contact the Training Co-ordinator)

I certify that I understand and agree to follow the travel policies as outlined in the Travel and Business Reimbursement Policy. In addition, I understand that this form must be approved by my supervisor or program manager and submitted to the Accounting Department within 60 calendar days from my return along with any related travel receipts before expense reimbursement can occur. This will also show for insurance purposes that my travel was on official Agency business.

SIGNATURES <i>Employee</i>	<i>Supervisor / Manager</i>
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Date: _____ | *Date:* _____

Distribution

Original Forwarded to appropriate Finance Clerk with supporting documentation upon return