

COMMUNITY LIVING DURHAM NORTH
EXPENSES ELIGIBLE FOR REIMBURSEMENT

Policy No: A-19 (Finance)

Effective Date: May 28, 2012

Last Revision: April 26, 2021

Last Review:

Rationale

To ensure that employees, volunteers and students are reimbursed for any reasonable, pre-approved out-of-pocket expenses, incurred in the service of the organization, while also protecting the interests of taxpayers, in accordance with the Broader Public Sector Expenses Directive (Management Board of Cabinet, April 1, 2011).

Policy Statement:

CLDN is accountable for public funds used to reimburse mileage, parking, meal, hospitality and other incidental costs incurred while on agency business. All such expenses must support business objectives.

In the interest of transparency, this policy and its accompanying procedures will be posted on CLDN's website.

Managers will approve routine expense claims for costs incurred by employees within their span of control. Directors will approve the expense claims of managers; the CEO those of staff directors; and the Board Chair or Treasurer will approve CEO expenses. Approvers are prohibited from approving their own expenses; expenses incurred by a group must be submitted by the most senior person present.

Senior staff will implement and communicate detailed procedures that support best practices and sound financial management.

Approved by: Clare Suggitt
for the Board of Directors

Date: April 26, 2021

COMMUNITY LIVING DURHAM NORTH
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Procedure No. A-19-1
General Guidelines

Effective Date: May 28, 2012
Last Revision: November 25, 2019
Last Review: April 26, 2021

- Employees must have the prior approval of a manager to be reimbursed for any purchases/expenses made on behalf of the agency. In some cases, as when out of town training is authorized, or an activity with supported people is planned, this prior approval may be implied.
- Expense claims are submitted in writing on the Expense Claim form (G-1), accompanied by receipts, and signed by the employee. No claimant can approve his or her own expense claim.
- The claim is submitted and approved (signed off) by the Program Manager or Director. Managers and Directors are authorized to exercise a degree of flexibility while maintaining strict compliance with the policy. The rationale for discretionary judgments must be documented and managers/directors are accountable for their decisions.
- Following approval, the claim is forwarded to Finance for payment. Typically, it will take the form of an add-on to a regular, biweekly payroll direct deposit and will be identified on the Payroll Stub, via an appropriate Earnings Code, as a non-taxable reimbursement item.
- An expense claim is only paid when accompanied by appropriate itemized original receipts. Claimant themselves may generate documentation in support of certain small roadside expenditures (made at chip trucks, for example) for which a receipt cannot be obtained.
- An admission or entrance fee (\$15 or less) will be paid for by the agency (if not Passport eligible). Any fees exceeding \$15 need to be pre-authorized by a manager; and the person(s) being supported will be responsible to cover the cost of the staff. Employees will make every effort to utilize access passes or entry discounts when feasible.
- All tickets for traffic, parking or other violations are the responsibility of the employee.
- An expense claim must be handed in to a manager on a monthly basis and will be processed and paid out on the next payroll day. At year end, i.e. March 31st, it is necessary to capture all agency expenses. Therefore, in the month of March, expense

claims are held until the 31st and then submitted for managerial approval.

- Effective financial control is based on the assumption that financial statements generated at the end of a given month capture all expenditures incurred during that month. It is potentially a serious problem when this proves untrue because an employee has failed to submit his or her expense claim in timely fashion.
- Therefore, failure to hand in expense claims monthly, when they are due, is disciplinable.
- In no circumstance can consultants or other contractors be reimbursed for hospitality, incidental or food expenses. Reimbursement for other allowable expenses can only be made when specifically provided for in a signed contract.

Procedure No. A-19-2
Meals

Effective Date: May 28, 2012
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Last Review:

- For unionized employees, the reimbursement schedule regarding meals during offsite training/conferences is clearly set out in the Collective Agreement. The amounts listed are maximums and include taxes and an amount for a gratuity. The reimbursement amount is based on actual receipts within these guidelines (non-itemized ATM receipts are not acceptable).
- The same maximums apply to non-unionized employees unless the CEO approves one time exceptions in view of the nature of the event and the costs associated with it.
- Electronic transfers of budgeted amounts will be made monthly to each program's debit card to defray the cost of meals for employees at local restaurants with supported people. When an employee is using the debit card for their meal the following maximums must be observed: \$10.00 for lunch and \$16 for dinner (inclusive of gratuities). Requests to exceed these maximums given the nature of the venue or other special circumstances require pre-approval from a manager.
- If the program's debit card is unavailable, or the employee forgets it, they are to take their receipt to the finance department (Vanedward) for reimbursement. This kind of meal expense will not be reimbursed if it is claimed via an Expense Claim form.
- Teams are expected to make decisions regarding the use of this monthly transfer in a collaborative manner, so as to ensure that the needs of supported people are placed first and funds are rationed across the entire month. Should the monthly allotment be exhausted before month end, it is expected that this will not prohibit a supported person from choosing to eat out; employees may choose to eat at the location either prior to, or after, attending the restaurant with the supported person.

- The consumption of alcohol during work time is strictly prohibited (per policy C-6 *Employee Conduct*) and the cost of alcoholic items consumed by individual employees will not be reimbursed.
- It may be appropriate for the agency, or for an individual employee acting for the agency, to purchase alcohol for certain hospitality-related purposes. However, that alcohol must be consumed outside of work hours and must not be charged to any ministry-funded program. The Chair of the Board and the CEO must in every case approve the proposed use of alcohol.
- Functions involving only board members, employees and paid consultants or contractors cannot be deemed hospitality functions and cannot be reimbursed (this would include, for example, office social events, retirement parties and holiday lunches).

Procedure No. A-19-3
Travel and Mileage

Effective Date: May 28, 2012
 Last Revision: March 10, 2019
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- Where possible, audio or video conferencing should be used as an alternative to travel.
- Travel should be by the most practical and economic means. Use of the 407 ETR requires prior approval of a manager. Travel by train or plane is permitted if it is the most practical and economical way to travel. Economy (coach) is the standard option. A manager must approve all out of town travel, in advance.
- If travel by car is the most economical, the order of preference is:
 - Agency vehicle
 - Personal vehicle
 - Rental vehicle.
- When a personal vehicle is used, mileage is paid out at a set kilometer rate per the collective agreement, for unionized employees, and as directed by the Board, for non-unionized employees.
- If rental vehicles are used, prior approval must be obtained from the CEO or a Director. The smallest size vehicle that fits the number of people traveling will be the vehicle of choice. To ensure proper insurance coverage, all drivers must be listed on the rental contract. The name of the renter will be Community Living Durham North.
- All employees must comply with Policies A-3 *Safe Use of Association Owned Vehicles* and C-11 *Use of Private Vehicles*.

Procedure No. A-19-4

Accommodations

Effective Date: May 28, 2012

Last Revision:

Last Review: April 26, 2021

- Reasonable, “standard room,” accommodation is the set option.
- Additional costs for premium items like room service or downloaded movies will not be reimbursed.
- When an employee traveling on agency business has the opportunity to lodge with a friend or relative, and in doing so will reduce the overall cost to the agency, a gift in lieu of payment, for the host, may be purchased at agency expense. Prior approval must be obtained and gifts are expected to be symbolic in nature and no more than \$50.00 in cost. Receipts must be submitted with the expense claim.

Approved by: Glenn Taylor
CEO

Date: April 26, 2021