

TRAVEL AND EXPENSES

Policy

Family Service Toronto (FST) recognizes that staff and board members may incur various costs in the fulfillment of their responsibilities. Allowable expenses include travel, meals, accommodation, conferences/training and hospitality. All expenses incurred must be directly related to FST's work, must be modest and appropriate, and must balance economy, efficiency, as well as health and safety and environmental considerations. The most economical and practical option should be selected whenever possible. This policy seeks to establish fair and consistent rules for expenses and travel.

No individual may approve their own travel and expenses. Expenses for a group can only be claimed by the most senior person present to avoid the potential for an individual to approve their own expenses. Original itemized receipts (not photocopies or credit card slips) must be submitted with all Travel and Expense Reimbursement Forms to the direct supervisor. In the absence of the direct supervisor, the immediate supervisor with signing authority must sign. Approvers must only approve travel and expenses which:

- were necessarily incurred in the performance of the organization's business
- include appropriate documentation
- are submitted according to the time frames outlined in this policy.

Personal expenses will not be reimbursed. Expenses of a personal nature may include (without being limited to) expenses for recreational purposes, personal items, alcoholic beverages (unless part of hospitality), traffic and parking violations, and travel between home and primary location of work.

For transparency, FST will post this policy on its website so that it is available to the public.

Scope

All employees, board members and consultants/contractors are covered by this expense and travel policy.

Procedures

1. Approval Requirements:

All travel and expenses approvals shall comply with the following framework:

Item	Approval Requirements
Travel within Ontario (outside of normal job duties)	Prior approval of the direct supervisor

Travel within North America	Prior approval of the Director of the department
Travel outside of North America	Prior approval of the Executive Director
Travel and expense reimbursement of staff	Approval of direct supervisor
Travel and expense reimbursement of the Executive Director	Approval of the President of the board
Travel and expense reimbursement of board members	Approval of the President of the board
Alcohol associated with hospitality for external parties	Approval of the Executive Director

2. Timeframe for reimbursement:

Staff or board members must submit their Travel and Expense Reimbursement Form for approved business expenses within 90 days (approximately three months) of the expense date. If expenses are incurred between January and March (the last three months of FST's fiscal year), all claims must be submitted before the prescribed disbursement submission deadline for closing of the financial year. FST reserves the right to refuse to pay reimbursement claims that are not submitted in accordance with the above timeline. Staff or board members who are leaving FST must submit any claims for approval of expenses prior to leaving.

3. Original receipts requirement for reimbursement:

Staff must complete the Travel and Expense Forms electronically (no handwritten forms will be accepted) and attach the necessary original receipts/ back-ups for direct supervisor's signature. Once the approvals are obtained, scanned forms and back up receipts are to be sent to FSTfinance@familyservicetoronto.org and the originals be kept until reimbursements are received before destruction.

4. Reimbursement for Meals, Accommodation and Hospitality

- 4.1 **Meals:** FST will reimburse a reasonable and appropriate amount for meals associated with approved business. When travelling or out of the office, the daily meal allowance (including taxes and gratuities) is \$40.00, excluding alcoholic beverages. Meals may be provided to personnel and board members when business meetings include a typical meal time. Original itemized receipts (not credit card slips) for meals will be submitted along with the Travel and Expense Reimbursement Form indicating the reason for charging meals and approved as detailed in the approval framework above. In exceptional circumstances and when justified by business requirements, meals amounting to more than the daily allowance may be reimbursed.

- 4.2 **Accommodations:** FST will reimburse hotel accommodations for approved FST business, recognizing that the cheaper option among comparable accommodations should be selected. Hotel accommodation will be reimbursed to a maximum rate of \$150 per night recognizing that there will be some geographic variation (e.g., the cost of booking hotels in large urban centers may exceed this maximum on occasion). The Travel and Expense Reimbursement Form must indicate the reason for overnight stay and be approved as detailed in the approval framework above.
- 4.3 **Hospitality:** Reasonable expenses for business-related hospitality will be reimbursed. Hospitality is the provision of food and beverages to external parties to further FST's work. Hospitality provided to external parties may include employees, volunteers and/or consultants only if their participation is required in an event. Hospitality may not be provided for events that only involve FST employees, volunteers and/or consultants such as office social events, retirement parties and holiday lunches. The Travel and Expense Reimbursement Form must indicate the reason for the hospitality or business-related meal and be approved as detailed in the approval framework above. Limits will be the same as above.
- 4.4 **Alcohol:** In exceptional circumstances, the costs of alcoholic beverages for hospitality may be reimbursed (e.g., a social enterprise staff member entertaining a client for a meal with wine). The Executive Director shall approve expense claims involving alcohol or, in the case of the Executive Director, the President of the board shall approve.

5. Reimbursement for Travel:

- 5.1 Staff or board members travelling for FST purposes (e.g., to appointments, meetings or conferences) will compare available options and choose the most economical option unless doing so is too time consuming or inconvenient. The supervisor's or manager's approval is required if a more expensive means of transportation is justified.
- 5.2 TTC tokens will be provided for occasional business use upon signing off on the token tracking sheet at reception or with a back office staff person. If individuals regularly (e.g., twice a week or more) pay for public transportation out-of-pocket, they will be reimbursed upon submission of a Travel and Expense Reimbursement Form. Please note, staff will only receive a cash reimbursement equivalent to the cost of a token. Those staff who use metro passes for personal travel, may claim up to the cost of a token.
- 5.3 When practical and reasonable, individuals may rent a vehicle to travel on FST business. When renting a car, the individual must ensure that they purchase loss or collision insurance. The manager will assess the situation and approve such rental.
- 5.4 Trip logs will be maintained by the individual to track business use of staff vehicles or public transportation.

6. Using personal vehicles for FST purposes:

- 6.1 Individual automobile insurance is the responsibility of the automobile owner. All staff who use their vehicle for FST business – whether it is occasional use or required for employment

- must carry personal motor vehicle liability insurance. The coverage should be equal to, or greater than, \$1 million.
- 6.2 All individuals who regularly use their personal vehicle for business purposes will verify that their insurance coverage includes business use of their vehicle.
- 6.3 Staff who are required to hold a valid driver's license as a condition of employment will provide their manager with a copy of their license and insurance on their date of hire, and each January 1st thereafter. This information will be forwarded to the Human Resources Department and will be retained as part of the personnel file.
- 6.4 Employees that are required in the ordinary course of their employment to operate their automobile will submit a certificate of insurance validating coverage prior to using a personal vehicle on FST-related business.
- 6.5 Employees that are required in the ordinary course of their employment to operate their vehicle will be reimbursed for the portion of their annual insurance premium related to the business-use coverage in accordance with the Collective Agreement.
- 6.6 Employees seeking auto insurance reimbursement should attach a statement from their insurance carrier setting out the applicable portion of the premium, and the period covered to the Travel and Expense Reimbursement Form. The form must then be authorized by the employee's manager in order to process reimbursement.
- 6.7 Staff have a duty to immediately inform their manager in the event their license and/or insurance is invalid or below the level required by this policy.
- 6.8 All individuals using their own cars on FST business will be reimbursed at an approved kilometre rate as negotiated in the collective agreement, as well as for necessary parking fees. This allowance and a FST contribution to auto insurance (if applicable, see below) will be considered reimbursement for expenses incurred in operating a vehicle.
- 6.9 It is not legitimate to claim for trips between the staff person's home and primary location of work. If staff begin or end the working day at a location farther away than their primary location, they may charge the kilometre difference between this location and their primary location.
- 6.10 Authorized kilometre and parking claims must conform to the timeframes for reimbursement detailed in #1).

7. Consultant/Contractors

Typically, consultants and other contractors will not be eligible to claim expenses from FST. Exceptions to this shall be documented in the consultant's/contractor's letter of engagement or contract which shall be approved by the director of the appropriate department. If the letter of engagement/contract does not include provision for expenses to be paid, they will not be reimbursed. Under no circumstances can hospitality, incidental or food expenses be considered allowable expenses for consultants/contractors in any contract.