

779 Base Line Road East
London, Ontario N6C 5Y6

Manual Code	FIN.0402
Subject	Corporate Expense Reimbursement
Policy Section	Finance
Policy Subsection	Accounts Payable
Date	December 2014

Policy or Goal Statement

To provide eligible employees with spending guidelines while conducting Thames Valley Children's Centre (TVCC) business in the most efficient and cost effective manner. This policy applies to all TVCC expenses incurred by staff related to all programs and all sources of funding, except where specific written policies of certain granting agencies apply.

Procedures:

Reimbursable business expenses must be:

- Work related
- Modest, appropriate and reasonable
- Balanced among economy, health and safety, and efficiency of operations
- Submitted in a timely fashion, and in the form and manner outlined in this and related policies

Staff must obtain the authorization of their Director/Manager prior to incurring any expenses for which they require reimbursement. If approved, the following expenses will be reimbursed to staff.

1. Travel

- Includes mileage, rental vehicles and fuel, parking, tolls, public transportation including taxi, air, train and bus.
- See policies FIN.0418 Travel – Mileage and FIN.0419 Travel – Not Mileage for details.

2. Meals

- Includes reasonable costs for meals of up to \$40 per day. There will be no reimbursement for alcoholic beverages. Meal caps as follows:

Breakfast	\$8.00
Lunch	\$12.00
Dinner	\$20.00
- See policy FIN.0419 Travel – Not Mileage for details.

3. Accommodations

- Includes reasonable hotel, motel and other accommodation expenses
- See policy FIN.0419 Travel – Not Mileage for details.

4. Hospitality

- Includes reasonable costs for provision of food, beverage, accommodation, transportation and other amenities to people who are not engaged to work for:
 - a) Designated Broader Public Sector (BPS) organizations (including TVCC employees); or
 - b) Any of the Ontario government ministries, agencies and public entities covered by the OPS Travel, Meal and Hospitality Expenses Directive (available on the Ministry of Government Services website).
- See policy FIN.0419 Travel – Not Mileage for details.

5. Staff Recognition

- TVCC recognition events, such as service milestones, should be designed to recognize, reinforce or promote positive behaviour and performance that support corporate values, goals and objectives.
- Recognition events do not include staff social events or parties
- All staff recognition events must be approved by the CEO

6. Professional Development

- Includes tuition and registration fees paid by the employee that are approved for reimbursement by their Director or Manager and Director, Human Resources.
- See policy HR.0409 Educational Development Support for details.

7. Cell phones

- Includes reimbursement for business calls made with personal cell phones:
 - a) Actual amounts when supported with detailed billing

Or

 - b) Flat monthly amount based on required usage as discussed with Director

8. Program supplies

- Includes items purchased by the employee for use by TVCC as approved by their Director or Manager.

Expenses that will not be reimbursed include but are not limited to:

- Expenses resulting from unlawful conduct
- Traffic and parking violations incurred while driving on TVCC business
- Recreational purposes (e.g. video rentals, mini-bars, entertainment, etc.)
- Consumable supplies used by staff working at home
- Personal items not required to conduct TVCC business
- Social events that do not include hospitality as described in FIN.0419 Travel – Not Mileage
- Alcoholic drinks, unless as described in FIN.0419 Travel – Not Mileage
- Hotel expenses incurred because of failure to cancel
- Personal credit card fees including late payment charges

Reimbursement procedures:

- a) Complete the 'Expense Claim Form – Not Mileage' for any expenses except mileage. For mileage reimbursement, use the 'Mileage Claim Form'. All expenses incurred must be shown individually on the form and must be accompanied by **original** receipts. The receipts provided must be itemized and show the HST and the vendor's HST number so that the allowable HST rebate can be received. **Debit cards, credit card slips or credit card statements are not acceptable as original receipts.** Credit card statements may be requested if additional backup is required.

- b) If claiming costs related to professional development, a copy of the completed and approved 'Request for Educational Support' form must be attached to the 'Expense Claim Form – Not Mileage'.
- c) Generally, (except for mileage and metered parking) reimbursement will not be made without the original receipts. If receipts have been lost, stolen or destroyed, staff must obtain a duplicate copy of the receipt from the vendor.
- d) Staff must submit the form with supporting receipts to their Director/Manager for review, approval and account allocation. The form is then forwarded to the Business Office as soon as possible for reimbursement where it will be paid on the next cheque run. Cheques are run twice per month, at the middle and end of the month.
- e) Employees are encouraged to keep a copy of the claim form for their records.
- f) Travel expenses that have been reimbursed by the TVCC cannot be used by the claimant for reimbursement by another organization, or as a tax deduction for income tax purposes.
- g) All TVCC employees will be reimbursed by cheque in Canadian funds. If the expenses were made in foreign currency, proof of the conversion rate (credit card statement or bank receipt) must be included with the expense report.
- h) Expense reimbursement forms that do not comply with established corporate policies and procedures are returned to the approver and are not processed until corrected.

Approvals

- Members of the leadership team are not authorized to approve their own expenses or those of an employee that reports to them who has paid for travel, meals, etc., expensed to the leadership team member's benefit.
- Managerial discretion allows for the administrative authority to make decisions and choices with some degree of flexibility, while maintaining this policy and the BPS Accountability Act. All decisions made under the expense rules should be made very carefully. Rationale must be provided with the expense claim or purchase order in the form of a briefing note or memo that is authorized by senior management.
- Approvers are accountable for their decisions, which should be:
 - Subject to good judgment and knowledge of the situation; and
 - Exercised in appropriate circumstances; and
 - Comply with the principles and mandatory requirements set out in this and related policies
- When a situation arises and discretion needs to be exercised, approvers should consider whether the request is:
 - Able to stand up to scrutiny by auditors and members of the public
 - Properly explained and documented
 - Fair and equitable
 - Reasonable
 - Appropriate


Cross References: FIN.0418 Travel – Mileage
 FIN.0419 Travel – Not Mileage
 HR.0409 Educational Development Support
FIN.0103 Signing authority

Review: Tri- Annually – Director, Finance

Revised/Supersedes: FIN.0402 Corporate Expense Reimbursement, Nov 2011

Distribution: Executive Office, Centre-wide

Director, Finance
Title


Signature

Dec 22, 2014
Date

Chief Executive Officer
Title


Signature

December 22 / 2014
Date

Attachments:

- Mileage Claim Form
- Expense Claim Form – Not Mileage
- Request for Professional Development Form