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### **POLICY:**

Vita Community Living Services and Mens Sana Families for Mental Health (VITA) will pay, or reimburse an employee, for pre-authorized expenses that are:

1. Related to the business of the agency,
2. Modest and appropriate,
3. Strike a balance between economy and efficiency of operations and ensure a healthy and safe workplace,
4. Are appropriately supported by acceptable documentation, and
5. Are authorized in accordance with the policies of the agency and the Broader Public-Sector Expenses Directive which ensures that government funds are used responsibly.



All business related expenses and reimbursement of expenses are subject to internal and external audit. Any reimbursed expense that is not compliant with this policy must be repaid by the employee.

This policy applies to all employees, board members, consultants, contractors, vendors, students, third-party agency staff, and volunteers and will be accessible to the public on VITA's corporate web-site.

### **GUIDELINES:**

The following guidelines apply to all individuals outlined in this policy.

1. **Approval, Accountability and Recording Process:**
  - a. Only expenses that are necessary to the business of the agency and have all appropriate documentation will be approved.
  - b. No person may authorize his/her own expense claim.
    - i. All employee expense claim must be pre-approved by a Director or designate.
    - ii. A Board member authorized by the Board will approve the

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expenses of the Executive Director.

- c. Approvers are accountable for their decisions and must:
  - iii. Be knowledgeable about the situation.
  - iv. Exercise good judgment.
  - v. Exercise professional judgement.
  - vi. Comply with the principles and mandatory requirements set out in this policy and the Broader Public-Sector Expense Directive.
- d. Expense claims must be accompanied by original, itemized receipts and submitted to the Finance Department.
- e. Employee expense reimbursements will be paid primarily through payroll deposit.
- f. All expense claims must be submitted prior to an employee leaving the agency.
- g. Any overpayments made to the employee in error must be repaid to the agency.
- h. All paid expense claims will be retained by the Finance Department for verification and audit purposes for a minimum of 7 years.

## PROCEDURES:

### 1. Travel:

- a. Employees may travel to visit another service provider or to attend training or a conference as identified below:
  - i. All travel within Ontario requires prior approval from the appropriate Director or designate.
  - ii. Travel outside Ontario, but within Canada, must be pre-approved by both the appropriate Director and the Executive Director.
  - iii. All travel outside Canada must be pre-approved by the Executive Director.

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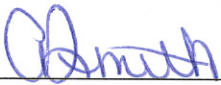
Requests to travel must be made in writing and include the reason for the proposed travel and an itemization of all anticipated expenses.

- b. The most cost-effective method of travel (e.g., public transportation, car-pooling, agency vehicles, seat sales, discounts, etc.) should be chosen while balancing efficiency in operations.
- c. When it makes operational sense, an agency vehicle rather than an employee's personal car should be used to drive distances of more than 200 km.
- d. Whenever practical, local transportation and hotel shuttle services should be used.
- e. Taxicabs may be used when:
  - iv. Other forms of transportation (e.g., public transit, hotel shuttle service etc.) are not available,
  - v. Weather/baggage/health and safety concerns so warrant, and
  - vi. Group travel by taxi is cheaper than other forms of transportation.

## 2. **Accommodation:**

- a. Hotels should be reasonably priced for the area and a standard hotel room should be used.
- b. Employees choosing an expensive hotel will be expected to pay the additional expense personally.
- c. Where a conference room rate has been established, the employee will be reimbursed up to the conference room rate. Where no conference room rate has been set or conference rooms are no longer available, VITA will pay the lowest, available room rate for single accommodation in a standard room.



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- d. No additional reimbursement will be made for suites, executive floors or concierge services. Movie rentals, room service costs, pay-for-view, mini bar purchases etc., are considered personal expenses and are the responsibility of the employee.
- e. Laundry service will be considered an allowable expense only when the trip last longer than one week.
- f. VITA will reimburse employees for the cost-effective method for phone calls to a maximum of \$5.00/per day (VITA cell phones or calling cards) in order minimize costs.


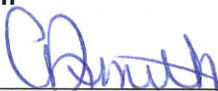
### 3. **Meals:**

- a. Where employees are conducting business while traveling for the agency, the following meal allowances (including taxes and gratuities if validated on the receipt) will be reimbursed following Broader Public-Sector Directive and subject to the conditions outlined below:
  - i. Breakfast \$12.00
  - ii. Lunch \$15.00
  - iii. Dinner \$25.00

#### **For staff Supporting members – the following meal allowances will apply:**

##### **LOCAL:**

- I. Breakfast eliminated – EXCEPTION: however, in the event a staff must support a member for an early morning appointment, staff will be reimbursed a maximum of \$12.00 plus gratuities for breakfast meals.
- II. Lunch - \$15.00
- III. Dinner - \$ 25.00

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#### **OVERNIGHT/VACATION**

- I. Breakfast - \$12.00
- II. Lunch - \$15.00
- III. Dinner- \$25.00

- b. For travel to the US or international, the rates are the same but in the currency of that country. For example, breakfast is \$12.00 US.
- c. All original receipts for meal expenses must be attached to and submitted with the Expense Claim Form.
- d. Alcohol must not be consumed by employees who are on duty except as explicitly approved by the Executive Director or designate. Costs related to alcohol will NOT be reimbursed.

#### **4. Mileage, Personal Vehicle:**

- a. Employees eligible to use their personal vehicle on approved agency business will complete an *Expense Claim Form*, have their immediate Director approve and submit to the Finance Department at the end of each month.
- b. All mileage expenses will be reimbursed at the rate approved by the Executive Director, which is subject to change over time.
- c. VITA will not reimburse mileage expenses to and from work.
- d. If VITA employees use their personal vehicles to travel to a site that is not a VITA program "other site", employees will be reimbursed the shortest distance from either their home or VITA's primary work site. However, if an employee makes multiple travel destinations during the course of their work duties (e.g., travels from one VITA program to another), the mileage accrued throughout the day minus the first and last travel destinations will be reimbursed.
- e. VITA will not reimburse expenses associated with repairs or damages to personal vehicles, oil changes, routine maintenance, traffic violations,

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parking tickets, personal automobile insurance, during travel or while on duty.

- f. At the discretion of the Executive Director, or designate, an employee may be reimbursed for expenses incurred for road, ferry, or bridge tolls if there was no reasonable alternative route that an employee could have taken or there was a need to get from one location to another in the shortest time possible.
- g. Employees may incur parking fee when using their personal vehicles in the course of work. VITA will reimburse the parking fee only if an explanation of the parking is provided on the Expense Claim Form, along with the original parking receipt attached and approved by a Director or designate. In order to be eligible for mileage expense reimbursement as outlined in this policy, an employee must complete an Expense Claim Form and clearly indicate the number of kilometers traveled, the destination(s), and the purpose for the travel. Incomplete Expense Claim Forms will not be processed.



**5. Cash Advances:**

Employees may request a cash advance from the Finance Department in order to pay for expenses in advance of purchasing them. All cash advances must be accompanied by a PO (Purchase Order) and must be pre-approved by a Director or Executive Director. Itemized original receipts of expenses must be submitted to the Finance Department to reconcile the cash advance. In the event that the cash advance is not reconciled with the Finance Department within 10 business days, the outstanding cash advance will be deducted from the employee through payroll.



**6. Hospitality:**

Hospitality is defined as the provision of food, beverages (including alcoholic beverages), accommodation, transportation, or other amenities at public expense to persons who are not engaged in work for VITA where there is benefit to VITA for such hospitality.



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- a. VITA will ensure that hospitality is provided in an economical, consistent and appropriate manner that facilitates the agency's business or is desirable as a matter of courtesy.
- b. Hospitality may be extended to cover the expenses of professionals coming to VITA from a distance, to cover the expenses of guests visiting VITA in an official capacity, to cover the cost of hosting conferences and interagency functions and to facilitate interactions with or reward volunteers, donors and business partners (business partners from either public or private sector).
- c. VITA will ensure that hospitality expenditures are kept modest and will be consistent with the status of the guest(s), the number of persons attending, and the business purpose to be achieved.
- d. All hospitality expenses will be recorded, documented and maintained in the Finance Department for a minimum of 7 years.
- e. VITA will ensure to record and document the information pertaining to the purpose of the hospitality, the form of hospitality, the cost, name and location of the establishment, number of attendees, names of the individuals entertained and their titles/company name, and the name of the member of VITA management approving the expenditures.
- f. Only under the discretion and approval of the Executive Director will alcoholic beverages be provided.
- g. VITA will ensure that whenever alcohol is provided, it will be provided in a responsible manner, e.g. food will be served when alcohol is available and that taxi chits will be made available.

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7. **Expenses for Consultants and Other Contractors**

VITA will abide to the Broader Public-Sector Expenses Directive issued by the Government of Ontario's Management Board of Cabinet, and ensure that the following expenses for consultants and other contractors are not reimbursed under any circumstances:

- Meals, snacks and beverages.
- Gratuities.
- Laundry or dry cleaning.
- Valet services.
- Dependant care.
- Home management.
- Personal telephone calls.

VITA will ensure that consultants and other contractor's reimbursements for allowable expenses can be claimed and reimbursed only when the contract specifically provides for it.

**EVALUATION:**

This policy will be reviewed annually by management.

**Relevant Information:**

- 5.4A Expense Claim & Mileage Form
- Broader Public-Sector Expenses Directive