

Skylark Children, Youth & Families

POLICY SECTION Finance	POLICY NAME Travel and General Expense Reimbursement	POLICY # FIN 440
SUBSECTION Staff Expenses, Petty Cash and Credit Card	RESPONSIBILITY Senior Director of Corporate Services	APPROVED BY CEO January 2019
EFFECTIVE/REVISED DATE Jan 2019	LAST DATE REVIEWED Dec 2018	NEXT REVIEW DATE Dec 2022

POLICY:

The purpose of this policy is to:

- Identify what expenses will be reimbursed by Skylark;
- Identify the requirements for approval;
- Identify who is authorized to approve expenses;
- Ensure compliance with the Broader Public Sector (BPS) Expenses Directive of the Broader Public Sector Accountability Act, 2010.

Scope and Accountability Framework

This policy applies to all employees, board members, volunteers, consultants or others who may be submitting expense claims to Skylark.

All authority limits set out in Skylark's General Accounting Policies will apply to travel and expense reimbursement. Expenses must be approved by the claimant's supervisor or manager. No employee can sign their own expense forms. A table of claimant and authorized approver is provided below. In the case of claims where a number of staff may be present, the claim can only be submitted by the most senior person present so that they are not at risk of approving their own expenses.

Principles

This policy supports the four key principles as set out in the BPS Expenses Directive:

- **Accountability** – Skylark is accountable for public funds used to reimburse travel, meal and hospitality expenses. All expenses must support business objectives.
- **Transparency** – Skylark is transparent to all of its stakeholders. The rules for incurring and reimbursing travel, meal and hospitality expenses are clear, easily understood and available to the public.
- **Value for Money** – Taxpayer dollars are used prudently and responsibly. Plans for travel, meals, accommodation and hospitality are necessary and economical with due regard for health and safety.

- **Fairness** – Legitimate authorized expenses incurred during the course of Skylark business are reimbursed.

PROCEDURES:

Authorized Approval Authorities:

All expenses must be approved by the person to whom the claimant directly reports and be in line with the operating budget approved by the board (As detailed in Skylark’s Approval Authority Schedule).

Claimant	Approver
Volunteer, Student, Front line staff	Program Supervisor/Manager
Program Manager/Supervisor	Program Director
Program Director	Senior Director
Senior Director	Chief Executive Officer (CEO)
CEO	Finance Committee of Board

Responsibilities

Claimants

Employees and others who may be making a claim for reimbursement of expenses to Skylark are expected:

- To familiarize themselves with this policy and to comply with the rules, principles and procedures as described;
- To exercise integrity and prudence when incurring expenses on behalf of Skylark;
- To ensure that pre-approvals are obtained when required as indicated in this policy;
- To ensure that expense claims are submitted regularly – no later than at the end of every fiscal quarter;
- To provide original detailed receipts with a description of why the expense was incurred. Credit card or debit transaction receipts will not be accepted as supporting evidence for the expense;
- To use the Mileage – Expense Form when submitting claims for reimbursement. One form per month that is signed by the claimant and the authorized approver;
- Repay any overpayments – these are considered a debt owing to Skylark;
- Before leaving employment, submit any claims for expenses or repay any overpayments;
- Expense claims that are incomplete will be returned to the claimant unpaid.

Authorized Approvers

Approvers are expected to ensure that:

- Expenses are incurred in the course of performing Skylark business and consistent with the rules and principles set out in this and other related policies;
- They are acting within the scope of their approving authority;
- Expenses are charged to the correct expense account;
- Claims are submitted using the correct form and include sufficient detail to verify the purpose of the expense;
- They educate staff and ensure their compliance with policy;
- A non-staff person having an expense claims to be reimbursed by Skylark is aware of this policy and the requirements for making a claim.

There may be situations that require managerial discretion in approval or decision-making. Any decisions must comply with the intent of this policy and the principles identified. All decisions made with such discretion are required to be justified and will be the responsibility of the approver. Approvers should consider whether the request is:

- Able to stand up to the scrutiny by the auditors and members of the public;
- Properly explained and documented;
- Fair and equitable;
- Reasonable;
- Appropriate.

Pre-approval

Where required as indicated below, pre-approval is a documented confirmation of the approval of the expense. This written approval (email approval is also acceptable) will provide the specific information about the expense(s) to be incurred, including, type of expense, anticipated amount and rationale.

Allowable Expenses

Personal Vehicles

An all-inclusive mileage will be paid at a rate of \$0.47 per kilometer for employees required to use their own motor vehicle for business purposes. Compliance with Human Resource and Health and Safety policies related to use of personal vehicles is required.

- Mileage reimbursement is not provided for travel to and from the employee's home to their primary work location.

- For employees who work out of Skylark office and travel for business meetings during the course of the day, reimbursement is based on the return mileage from Skylark office to the meeting site
- For employees providing service in the community, mileage reimbursement will be based on the lower of:
 1. the total distance traveled during the day, or
 2. return mileage to and from the employees primary work location to the client/other meeting site

Parking

There is no reimbursement for parking at the employee's primary work location. The exception is when staff are at the Skylark office as a stopover between client meetings offsite in which case the cost of parking at Skylark will be reimbursed up to a maximum of \$15 per day.

Parking expenses for business purposes at non-Skylark locations will be reimbursed upon providing proof of payment.

TTC

Staff members, students or volunteers using public transit to travel on Skylark business, may submit their expenses on the same mileage form and will be reimbursed at the prevailing TTC fare rate.

Staff who regularly use public transportation several times per day to visit clients and who do not have access to a vehicle can apply to receive the cost of a monthly TTC pass with prior approval of their manager and upon submission of an official receipt. Staff may do this only if this option is less expensive than reimbursing for individual trips on public transportation.

Travel & Accommodation

- Employees must confirm approval for travel or accommodation expenses with the appropriate authority prior to travel;
- The most practical and economical way to travel (including accommodation) will be chosen in each circumstance, unless an exception is granted by the appropriate authority;
- Travel outside Ontario will be considered for the value it adds to supporting, children youth and their families, for training and education purposes, for presenting in educational conferences to share knowledge and best practices. Travel for other purposes will be assessed on the value added to the organization on a case-by-case basis;
- Reimbursement will be made for single accommodation in a standard room, and no reimbursement will be made for suites, executive floors or concierge services.

Conferences and Courses

The costs for conferences and courses will require pre-approval by the claimant's direct supervisor, where the approval falls within their authority limits as noted above. Participation in the course or conference must support the objectives of the organization.

Meals

Reasonable and appropriate meal expenses incurred in conducting Skylark business will be reimbursed subject to approval by the appropriate management or board authority provided:

- The expense is incurred by staff within the context of client served or a business meeting beneficial to the program objectives;
- Prior approval of the manager or director is obtained;
- Detailed receipts and explanations of the meeting are provided to support the expenses.

Please see section on **Hospitality** for policy details relating to meals other than those outlined below.

The meal expense per individual must not exceed the rates listed below.

Rates of reimbursement for meals should not exceed the following amounts, including taxes and gratuities:

- Breakfast: \$12.50;
- Lunch: \$20.00;
- Dinner: \$30.00.

The meal rates above are not an allowance. They are for individual meals that have been consumed and paid for by the employee, with an accompanying receipt. Meals cannot be reimbursed when the price of the meal is included in another expense (eg. where breakfast is included in accommodation or travel or conference/course registration fees).

Alcohol

Claims for alcohol will not be reimbursed as part of a travel or meal expense. If alcohol is provided at a hospitality or staff recognition event, it must be pre-approved by the CEO.

Staff Recognition and Engagement Events

Skylark endorses staff recognition and engagement events that are designed to reinforce and promote positive behavior and morale of employees. Staff recognition (e.g. retirement, or project celebration) and engagement events (e.g. trainee meeting, program/team planning meetings, annual staff picnic and holiday celebration) must be modest, have available budget and be in keeping with the governing principles. Expenses for these events must be pre-approved by the program director, or when the event recognizes a Director, the CEO.

Other informal, non-work related social gatherings will not be contemplated within the scope of this policy.

Business Meetings

Reimbursement of meals for meetings with internal staff is permitted where the business of the meeting occurs over breakfast, lunch or dinner hours and there is available budget. These expenses must be pre-approved by the program's Director, or CEO within their signing authority limits as noted above.

Hospitality

For the purposes of this policy, hospitality is the provision of food, beverage, accommodation, transportation and other amenities paid out of public funds to people who are not engaged in work for Skylark.

Skylark will allow expenses for external business meals involving external parties when the primary purpose of the meeting is to discuss Skylark business and it is necessary to provide a meal while the meeting is being held. An explanation of the purpose of the meeting will be submitted along with the receipts to the appropriate authority for approval as indicated above in authorized approval authorities.

Hospitality is permitted for events attended by external guests to advance Skylark business, for example receptions for volunteers or donors.

Expenses for Consultants and other Contractors

Contracts with consultants must detail allowable expenses. Consultants cannot claim or be reimbursed for expenses such as:

- Gratuities;
- Laundry or dry-cleaning;
- Valet services;
- Dependent care;
- Home management;
- Personal telephone calls.

Contractor expenses for accommodation, incidental or food expenses are only allowable in circumstances which require extended or overnight stays specifically related to contracted work with Skylark. These expenses must be approved in advance by the CEO or designate

Non-allowable Expenses

Personal expenses are costs that are not necessary business expenses and are avoidable. Such costs include late payment services charges on credit cards, parking/traffic fines, entertainment related costs not associated with Skylark business – for example, in room movies etc.