

GOOD SHEPHERD POLICY MANUAL

DEPARTMENT: Finance

NUMBER: FIN-02.04

TOPIC: Travel and Entertainment

PURPOSE: To outline the controls and circumstances under which business travel and entertainment expenses are applicable for reimbursement.

POLICY: Approved travel and entertainment expenses incurred on behalf of the agency will be reimbursed.

1.0 RESPONSIBILITY

- 1.1 All employees are responsible for ensuring that expenditures made on behalf of the agency represent good value and provide a benefit to the agency.
- 1.2 Program Directors / Managers are responsible for reviewing and authorizing travel expense claims for their employees within authorization limits outlined in Expense Authorization Policy FIN-02.01
- 1.3 The Controller and/or Delegate is responsible for verifying the eligibility of expense claims and for processing reimbursements on a timely basis.

2.0 DEFINITIONS

"Entertainment Expense" 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 the Agency where there is benefit to the Agency for such hospitality. Entertainment may be undertaken to advance the mission, vision and values and are only provided when the event involves one or more participants from outside the agency, which may include, but is not limited to: government officials, dignitaries, donors, guest or visitors, public interest groups, foundations, volunteers, other private, public, or non-profit entities. Only under the discretion and prior written approval of the CEO and/or delegate will alcoholic beverages be provided.

"Mileage Reimbursement" is defined as a \$0.586 per kilometer allowance provided to employees authorized to use their personal vehicles in the course of their work as outlined in Employee Use of Automobiles policy # ADM-06. Mileage is not reimbursed for travel between home and the office. Expenses for traffic or parking violations are not reimbursable.

"Meal Reimbursement" is defined as a meal expense that will be reimbursed to employees when attending approved conferences, seminars or other business functions where meals are not provided, or when a co-worker is required to work beyond regular hours, and over a typical meal time.

3.0 GENERAL CONDITIONS

3.1 Participation in Professional or Community Organizations

It is in the best interests of the Agency to have its staff maintain contacts within the community by being members of professional and community organizations and/or committees and to sometimes take a leadership role in these organizations. As a consequence of such memberships, staff are sometimes required to incur expenses such as membership fees, travel, hosting or to purchase tickets to attend functions held by charitable, non-profit and community organizations. Good Shepherd considers these costs to be valid expenditures in the conduct of Agency business if pre-approved.

3.2 Hosting or Community Relations Expenses

Hosting or community relations expenses are incurred where programs host guests not employed by the Agency and hospitality is appropriate as a matter of courtesy or to facilitate the conduct of the Agency business. Only the Chief Executive Officer (CEO) and members of the Executive Leadership team are authorized to undertake or delegate budgeted hospitality events. Prior written approval of the Chief Operating Officer and/or delegate is required for hospitality events which are estimated to cost over \$250. Alcoholic drinks are not reimbursable and gratuities shall not exceed 15% of the total bill inclusive of taxes.

3.3 Broader Public Sector Expense Directive

The following expenses for consultants and other contractors **are not to be billed or reimbursed** under any circumstances:

- Meals, snacks and beverages and other hospitality expenses

- Gratuities
- Laundry /dry cleaning or Valet services

3.4 Employee Business Meals

Meal reimbursement expenses must be supported with receipts clearly identifying the event attended, date of the event, purpose of the event and when applicable, identification of all individuals for whom expenses are included in the claim. Costs per person will be reimbursed based on the following rates: Breakfast up to \$20.00, Lunch up to \$25.00, Dinner up to \$35.00, or a maximum daily amount of \$80.00. Alcoholic drinks are not reimbursable and gratuities shall not exceed 15% of the total bill inclusive of taxes.

3.5 Employee Business Travel

Employees will be reimbursed for reasonable expenses for pre-approved business travel which may include mileage reimbursement, economy class (air, train, ferry, or bus) fares, overnight standard single room accommodation, and other miscellaneous expenses such as taxi charges or purchases made on behalf of the agency. Items such as in-room movies, valet services, excess baggage fees, etc. will not be reimbursed.

Expenses for traffic or parking violations are not reimbursable. If an employee receives a ticket while on company business whether it is a company vehicle or an employee's own vehicle the employee is responsible for the violation and will be required to cover the cost of the fine.

3.6 Employee Extended Work Meal Provision

Managerial discretion should be used when identifying appropriate occasions to order food and beverages for employees required to work through meal breaks such as when:

- work has to be completed by a fixed deadline
- negotiations during the bargaining process continue through mealtimes
- meetings or training sessions continue through mealtimes
- emergencies require staff to work beyond their regular work hours, over a usual meal time
- when programs have a requirement that employees cannot leave the worksite for meal breaks

3.7 Parking Reimbursement

Parking at worksites is not always provided and therefore costs for parking will not be reimbursed. Reimbursement of parking costs will only be provided if parking costs are incurred as a result of attending a meeting at a location other than your regular worksite.

4 **PROCEDURE**

4.1 Authorization and Reporting

- Employees are responsible for submitting receipts and providing explanations of all travel and entertainment expense claims to their supervisor for approval on a monthly basis.
- The Finance department will be responsible for verifying payments are only made for items that comply with policy and are properly authorized.

4.2 Missing Receipts

- Charges for items where the receipt has been misplaced must be replaced with a form that indicates the amount (with/without HST), the date incurred, the item(s) and the place including address. The authorizing individual must approve this in writing. Please note that co-workers may be required to reimburse the corporation for missing receipts, if there are repeat incidents with a co-worker or the value of the expense is over \$100, at the discretion of management.

4.3 Invalid Receipts

- Detachable tabs from restaurant checks are not considered valid receipts and will not be accepted. A register receipt or a copy of the dinner check must be submitted.
- Credit card statements will not normally be accepted as evidence of a receipt.

5.0 **DOCUMENTATION**

Original documentation will be retained within the Finance Department.

APPROVED BY: Staff Director's Meeting
EFFECTIVE DATE: January 20, 2017
REVIEW/REVISION DATE: September 13, 2024
SUPERCEDES: August 19, 2022