

 CASEY HOUSE	Title: Travel and Meal Expenses - Hospice	
	Category: Finance	Policy #: 3.320
	Type: Operational	Applicable to: All Staff
	Originator: CEO/Director, Finance	Approved by: Finance Committee
	Updated: 20-Sept-13	Next review: Sept 2016
	Reference Documents: Relevant Legislation: Broader Public Sector Expenses Directive, Issued by Management Board of Cabinet, Effective April 1, 2011	

Policy

Travel and meal expenses as set out in this policy will be reimbursed if expenses are:

- Work-related
- Modest, appropriate and reasonable
- Strike a balance among economy, health & safety, and efficacy of operations.

All claims must be approved by a staff person's immediate manager/director.

Claims submitted by the CEO must be approved by the Board Chair or his/her designate.

Casey House assumes no obligation to reimburse expenses that are not in compliance with this policy.

Internal Control

Claimants are required to:

- obtain approval from their direct supervisor before incurring expenses;
- submit original, itemized receipts with all claims (N.B. Credit card slips submitted by themselves are insufficient to support a claim for reimbursement);
- submit claims within 30 days of the event;
- if the information above is not available or is not possible, submit a written explanation with the claim to provide the CEO with adequate information for decision-making;
- repay any overpayments – it is considered a debt owing to the organization;
- if leaving employment with the organization, submit any claims for expenses before leaving the organization.

Approval of Claims

1. Approvers are prohibited from approving their own expenses.
2. Expenses for a group can only be claimed by the most senior person present.
3. Approval will only be granted for expenses that were necessarily incurred in the performance of organization business.
4. Approval will only be granted for claims that include all appropriate documentation.
5. Where a director/board member decides to exercise discretion in making an exception to approvable expenses and in order to ensure a proper record for audit purposes, the rationale for the exception must be documented and accompany the claim.

Non-Reimbursable Expenses:

Expenses of a personal nature will not be reimbursed. Such expenses include but are not limited to expenses for:

- Recreational purposes
- Personal items
- Social events that do not constitute hospitality
- Alcoholic drinks, unless part of hospitality as described in the Hospitality Policy

TRAVEL AND OTHER BUSINESS EXPENSES

1. Where an individual cannot obtain or use a corporate credit card, travel advances will be issued.
2. Prior approval by the appropriate director is required for all business travel.
3. Full-time employees will not be reimbursed for the cost of privately arranged medical/health insurance since coverage in the event of illness, injury or death is provided under Casey House's health insurance plan. Employees/board members/physicians will be reimbursed for the cost of privately arranged medical/health travel insurance if they do not qualify for or use coverage under Casey House's health insurance plan.
4. Employees who are covered under Casey House's health insurance plan but choose to purchase travel insurance over and above the basic coverage provided by Casey House's health insurance plan do so at their own expense.

Vehicle Transportation

1. Personal vehicles used on Casey House business must be insured at the vehicle owner's expense for personal motor vehicle liability. Coverage should be equal to or greater than the minimum liability specified in the Insurance Act. Drivers must satisfy themselves as to whether or not their motor vehicle insurance coverage

should include business use of their vehicle. Casey House will not reimburse cost of business use coverage or collision and liability coverage.

2. Casey House assumes no financial responsibility for privately owned vehicles other than paying the kilometric rate when used for Casey House business. Casey House is not responsible for reimbursing deductible amounts related to insurance coverage. Those driving a personal vehicle on Casey House business cannot make claims to Casey House for damages as a result of a collision.
3. Necessary parking fees paid while driving on Casey House business will be reimbursed. Receipts must be obtained and submitted wherever practicable.
4. Where personal vehicles are used for Casey House business as a normal condition of work, Casey House will supply a signed T2200 form (Declaration of Conditions of Employment) for filing with the Canadian Revenue Agency.
5. An accident must be reported immediately to local law enforcement authorities, the automobile insurance company and the staff person's immediate supervisor.

Kilometre Reimbursement Rates for Person Vehicle Use

Rate of reimbursement for all staff (union and non-union) is pursuant to the collective agreement.

Vehicle Rental

1. The size of the rental vehicle must be the most economical and practical required for the business task and number of occupants. The rental of a vehicle requires prior approval by the appropriate director.
2. Vehicle insurance must be purchased from the rental agency and only the driver authorized by the rental agency may operate the vehicle.
3. The rental vehicle must be refuelled wherever possible before re-turning it, in order to avoid higher gasoline charges imposed by the rental car agency.

Other Road Transportation

1. Whenever practical, local public transportation and hotel shuttles must be used.
2. Taxicab expenses are also permitted where the use of a taxicab is the most efficient and practical means of transportation. Receipts are required.
3. Reimbursement for taxicabs between home and Casey House may be claimed only where justified by exceptional circumstances, for example:
 - when health or safety warrants
 - when the transport of work-related baggage or parcels is required

Rail Transportation

1. Travel by rail (coach class) is permitted when this is the most practical and economical way to travel. Travel must be arranged in advance and be booked by fixed dates; open-ended tickets are prohibited.
2. Business class may be acceptable with prior approval in limited circumstances such as:
 - the need to work with a team;
 - choosing a travel time that allows you to reduce expenditures on meals or accommodation (e.g., compare an economy (coach) class ticket plus a meal, with the cost of a ticket for VIA 1, where the meal is included);
 - accommodation requirements; and
 - health and safety considerations

Air Transportation

Travel by air (economy class) is permitted when this is the most practical and economical way to travel. Travel must be arranged in advance and be booked by fixed dates; open-ended tickets are prohibited.

Other Travel Expenses

Accommodation

1. Accommodation charges during travel should be made on a corporate credit card whenever possible. If not possible, personal credit cards or travel advances should be used. Reimbursement requires original receipts (credit card slips are insufficient).
2. Accommodation must be a standard room and no reimbursement will be made for suites, executive floors or concierge levels.
3. Reimbursement for overnight accommodation within the Casey House area will not normally be authorized. Exceptional or emergency situations that require personnel to remain close to Casey House, such as a major snow storm where roads are closed may be considered.
4. For extended stays at one location, long-term accommodation must be arranged on the approval of an employee's supervisor to take advantage of lower weekly or monthly rates.

Gratuities

Reasonable gratuities for meals, bellhop, hotel room service and taxis will be reimbursed. Receipts are not necessary to support reimbursement of these expenses.

Personal Care

1. If traveling on business for five consecutive days or more, reimbursement is allowed within reasonable limits for expenses such as:
 - laundry
 - dry cleaning
 - hotel valet services (e.g., shirt pressing, suit steaming, shoe polishing, etc.)
2. Itemized receipts are required.
3. An employee will not be reimbursed for personal or recreational items (e.g., the toothbrush he/she forgot to bring from home, pay-per-view, or items from the mini-bar).

Dependent Care

For the purposes of this Policy, a dependent is a person who resides with the traveler on a full-time basis and relies on the traveler for care (e.g., a child or parent).

1. Prior approval for reimbursement of dependent care expenses is required, as well as a written explanation of the circumstances.
2. Expenses may be reimbursed if the travel requirements of your job or personal circumstances change unexpectedly.
3. Requests for dependent care expenses may be reimbursed under the following circumstances:
 - if travel is occasional or unexpected, and
 - if you incur expenses above and beyond your usual costs for dependent care as a direct result of travel.
4. In these situations, you may be reimbursed for your actual costs up to a daily Maximum of:
 - \$75/day, if you have a caregiver's receipt
 - \$35/day, if you provide a written explanation

Telecommunication

1. With prior approval, an employee may use his/her Blackberry or cell phone for business purposes when traveling. Employees are required to speak with the Director responsible for telecommunication to determine what is covered in their Blackberry or cell phone plan and how Casey House wishes to handle long distance or roaming charges.

Wherever possible, employees are expected to use the least expensive means of communication, such as:

- calling cards; and
 - internet access.
2. Use audio or video conferencing whenever possible, as an alternative to travel.
 3. If an employee is away on Casey House business, reimbursement will be made for:
 - reasonable, necessary personal calls home for each night away; and
 - additional business expenses, such as:

- business calls
- emergency calls from air or rail phones
- internet connections and computer access charges
- facsimile transmissions
- word processing and photocopying services
- rental and transportation of necessary office equipment

Home Management

1. Prior approval for reimbursement of home management expenses is required, as well as a written explanation of the circumstances.
2. Expenses may be reimbursed if the travel requirements of your job or personal circumstances change unexpectedly.
3. Requests for home management expenses may be reimbursed under the following circumstances:
 - if travel is occasional or unexpected, and
 - if you incur expenses outside of the norm as a direct result of travel.
4. The type of expenses that may be considered, based on the length of time you are away, could include:
 - snow removal
 - grass cutting
 - mail service
5. Approval is required by the CEO and must take into account what constitutes a reasonable situation and expense. For example, timely snow removal might be subject to local by-laws. In this case, if you are traveling as a regular part of your work you would be expected to have your own arrangement, at your own cost, in place already; however, if you travel only occasionally you might not. This cost could then be considered for reimbursement.

Meals

1. Reasonable and appropriate actual meal expenses will be reimbursed subject to approval by the claimant's director.
2. Reimbursable meal expenditures occur when the claimant is required to work during or through normal meal periods or when during a normal meal period the claimant is away from Casey House.
3. Reimbursement of meal costs must not include the reimbursement for any alcoholic beverages. Alcoholic beverages are a non-reimbursable expense.
4. No reimbursement shall be made for meals included in the cost of transportation, accommodation, seminars and/or conferences.
5. Meal claims must be submitted by the most senior staff member attending the meal.

Guidelines for reasonable meal expenses:

Breakfast	\$ 8.75
Lunch	\$11.25
Dinner	\$20.00

Note:

1. The rates above are not an allowance. They are for individual meals – you must have eaten the meal to be able to submit a claim for reimbursement.
2. When more than one meal is claimed for any day, you may allocate the combined maximum rates between the meals. For example, if you will be eating both breakfast and lunch, the combined rate is \$20.00. This now becomes the maximum rate for the two meals, regardless of what you spend on each meal.
3. It is not permitted to use a combined maximum rate and not claim for each of the meals. For example, it is not permitted to combine the maximum amounts for breakfast and lunch (\$20.00) to claim for brunch. Nor is it permitted to combine the maximum 3-meal rate (\$40.00) if only 2 meals are eaten.