



## BRANTWOOD COMMUNITY SERVICES

### ADMINISTRATIVE POLICIES & PROCEDURES MANUAL POLICY AND PROCEDURE

SECTION:	GENERAL	NUMBER:	<b>G-280</b>
ISSUED BY:	<i>Executive Director</i>	PAGE:	Page 1 of 7
		DATE OF ISSUE:	March 28, 2005
POLICY REVISION:	June 26, 2017	PROCEDURE REVISION:	December 2014 April 2016 June 2016

### TRAVEL, MEALS & HOSPITALITY

#### POLICY

**Brantwood Community Services will reimburse reasonable and necessary expenses incurred while conducting Brantwood business including travel, meals and hospitality.**

#### Purpose

To support the Vision, Mission and operational activities of Brantwood and to establish the principles and rules for reimbursing individuals for travel, meals and other reasonable expenses incurred on behalf of Brantwood.

#### Scope

This policy applies to all Brantwood employees, board members, volunteers/students and third parties engaged to provide consulting or other services who incur business related expenses on behalf of Brantwood.

#### Principles

The overall objective of the policy is to ensure that Brantwood complies with the four principles set forth in the Broader Public Sector (BPS) Expenses Directive as follows:

- **Accountability**  
Brantwood is accountable for public funds used to reimburse travel, meal and hospitality expenses
- **Transparency**  
Brantwood is transparent to all stakeholders. The procedures for incurring and reimbursing travel, meal and hospitality expenses are clear, understood and available to the public.

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- **Value for Money**

Plans for travel, meals, accommodation and hospitality are necessary and economical with due regard for health and safety.

- **Fairness**

Brantwood reimburses legitimate authorizes expenses incurred during the course of business.

### PROCEDURE

#### Accountability Framework

Good record keeping practices will be maintained for verification and audit purposes.

#### TRAVEL:

All expenses must be approved prior to travel in accordance with the approval authority listed below:

#### Level of Approval Required for Travel Plans

Role	Travel in Ontario	Travel Outside of Canada
Executive Director/Board Members	Board Chair	Board Chair
Managers	Executive Director	Executive Director
Employee, Student, Volunteer	Supervisor	Senior Manager
Board Chair	Executive Director	Executive Committee
Consultant	Senior Manager	Executive Director and Board Chair

Overnight travel will be pre-approved by the Approver.

Where a number of employees are attending the same function, shared travel should be considered where feasible.

The mode of travel chosen – personal vehicle, Agency vehicle, rental vehicle, train, air; should be that which is most appropriate or economical for the employee to attend Brantwood business and pre-approved by the Approver.

Base economy/coach fares will be reimbursed by Brantwood. Any upgrades are the responsibility of the employee, board member, volunteer, student, etc.

When using agency provided vehicle, receipts for gasoline purchases, parking charges and applicable tolls must be submitted with expense reports – the use of toll highways (e.g. Hwy 407) must be pre-approved.

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Employees and others approved to use their personal vehicle will have mileage reimbursed at the set kilometer rate set out in the current Collective Agreement.

### ACCOMMODATIONS

While conducting Agency business, employees will use the most economical accommodation available (i.e. standard quality hotel room) that is convenient to the event being attended.

Employees are responsible for all room charges. A detailed copy of the hotel bill must be attached to the expense report. Valet, room service and other personal services (e.g. pay for view movies) are not recoverable.

While travelling on Brantwood business, additional business expenses not otherwise covered may be reimbursed such as photocopying, internet, etc., provided the charges incurred are reasonable and related to Brantwood business.

### MEAL ALLOWANCES:

When available, people shall partake in meals provided as part of a training session, conference or meeting. Reimbursement will not be provided for meals included in the cost of transportation, accommodation, seminars or conferences.

Expenses for meals excluding alcoholic beverages will be reimbursed with supporting original itemized receipts in addition to debit/credit receipts. Photocopies are not acceptable. The reimbursement must not exceed the maximum meal rates listed below; including tax and gratuity.

#### Maximum Meal Rates

Meals	Maximum Amount
Breakfast	\$10
Lunch	\$15
Dinner	\$25

Maximum daily expenditure is \$50.

In rare circumstances where meal rate maximums cannot be adhered to (e.g. travel to remote sites in northern Ontario), a request must be made in writing to the approver for prior approval, and the approved documentation submitted with the expense claim for processing by the Finance department.

There may be situations where an employee pays the meal expense for a group of individuals. In such cases, the individual will be reimbursed for the total of all meals purchased. Group meal expenses can be claimed only by the most senior person present.

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The provision of food and beverage to facilitate Brantwood's business will be reimbursed with supported original itemized receipts in addition to debit/credit receipts. Photocopies are not acceptable. The name of the person organizing the meeting and purpose of the meeting must be noted on the receipts. The amount must be appropriate and reasonable.

### **GUIDELINES FOR TRAVEL:**

Travellers must use the most practical and economical way to travel. Travellers are not considered on business when they travel to and from home to office/program location.

Taxi and parking expenses for business purposes will be reimbursed based on the original receipt in addition to debit/credit receipts.

There is no reimbursement for traffic or parking violations.

Parking will be reimbursed up to \$20 a day (exceptions to be discussed and approved by the Approver).

### **Reimbursement Procedures**

Travel expense claims require completion of an Expense Reimbursement form. The completed form; with the accompanying original receipts must be approved by the employee's Approver before processing by Finance.

Reimbursement of expenses for the Executive Director shall be approved by the Board Chair, or his/her authorized Board Member.

Except for the month of March, all expense claims should be presented for payment within thirty (30) days after the completion of travel.

All travel expense claims made during the given fiscal year must be submitted within the first five (5) days in April of the following fiscal year to ensure they are charged to the same fiscal year.

Accounts payable will process duly prepared and appropriately approved claims in a timely manner.

### **EXPENSES INCURRED FOR CONSULTANTS AND OTHER CONTRACTORS**

Brantwood will not pay or reimburse a consultant for any hospitality, incidental or food expenses, including but not limited to expenses in respect of meals, snacks, beverages, gratuities, laundry or dry cleaning, valet services, dependent care, home management and personal telephone calls.

Reimbursement for allowable expenses can be claimed and reimbursed only when the contract specifically provides for it.

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No consultant lobbyist can do work for Brantwood and be paid from public funds.

### HOSPITALITY

Hospitality related to Brantwood business can cover a variety of situations. Hospitality is the provision of food, beverages, accommodation, transportation and other amenities paid out of public funds to people who are not engaged to work for:

- Designated BPS organizations
- Any of the Ontario Government ministries, agencies and public entities covered by the Ontario Public Sector - OPS - Travel, Meal and Hospitality Expenses Directive (available on the Ministry of Government Services Website).

Activities involving only those people in above list are not considered hospitality and cannot be reimbursed. This means that hospitality may never be offered solely for the benefits of anyone covered by the BPS Expenses Directive or by the OPS Travel, Meal and Hospitality Directives.

### General Hospitality Rules and Allowable Hospitality

Hospitality should be extended in an economical, consistent and appropriate way when it will facilitate Brantwood business or is considered desirable as a matter of courtesy.

Hospitality may be extended on behalf of Brantwood when:

- Engaging representatives of other agencies, the government, the BPS, public interest groups or union representatives in discussion on Brantwood matters.
- Sponsoring formal conferences for representatives of service provider organizations, government, business or labour groups.
- Providing persons from charitable organizations/service clubs with an understanding and appreciation of the developmental services sector or the workings of Brantwood Community Services.
- Honouring distinguished persons in recognition of exceptional public service.
- Conducting prestigious ceremonies that are attended by government and/or distinguished persons from the private or public sector.
- Hosting an event that involves a public relations/fundraising activity (e.g. donor event, Strawberry Social, etc.).
- Conducting Brantwood business with members of the Board of Directors or Committees of the Board.
- Conducting employee engagement events that are designed to reinforce and promote employee relations, education and morale. Events must be modest, have an available budget and be approved by the Executive Director or designated member of senior management

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Any functions that are exceptions to the above must have prior approval of the Executive Director or designate.

Where hospitality events are extended by Brantwood and where the guests include vendors (current and prospective) employees are responsible for obtaining prior approvals to ensure that the event does not give or is not perceived to give, preferential treatment to any vendor.

### **Service of Alcohol as Hospitality**

The decision to provide alcohol as part of hospitality is made by the Executive Director and should be consistent with the principles of this policy. Alcohol may be provided but the cost is to be incurred by those attending the events who consume alcohol. If alcohol is served, reasonable limits must be placed on the quantity served and food must be available at the event.

**Hospitality Documentation/Approvals:** All requests for hospitality expenses must be approved by a Manager/Director/Executive Director. Supporting documentation for expenses must include:

- Name(s) of visitor(s) and/or the name(s) of the company or agency the visit (s) represent (s).
- Purpose of the function
- Name of the Brantwood employees and/or the name of the Brantwood Committee or department, and/or the number of people in attendance at the function.
- Original receipts or paid invoices that document the expense and present proof of payment.
- Approvals of the expense: Hospitality expenses must be paid and claimed by the most senior Brantwood employee hosting the event when other Brantwood employees are present.
- Reimbursement for alcohol must be approved by a senior manager.

There are several methods by which hospitality expenses may be charged to Brantwood. They include:

1. **Brantwood issued credit and/or purchase card (P Card)** – For convenience, a Brantwood issued credit or P Card may be used for the purchase of provided services. Users of the card for hospitality expenses must provide receipts and document on the receipt (or in an attachment) the purpose of the expense.
2. **Direct charges** (billing through an external service provider) - Charges for hospitality expenditures may be made directly against an appropriate fund via a

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supplier's invoice when can be sent to Accounts Payable. The necessary approvals and documentation must be written on the invoice (or in an attachment) and forwarded to Accounts Payable for processing.

### References

- Broader Public Sector Expenses Directive 2011
- Broader Public Sector Expense Rules 2014

**Attachment:** Expense Reimbursement Form G280