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| Meta Broader Public Sector Governance and Accountability Directive Policies | Implementation Date: June 1 2012 |
| | Review/Revised Date: September 2019 |
| Expenses Policy OPS 124 | Approval: Board of Directors |

POLICY:

Meta will abide by the Broader Public Sector Expenses Directive issued by the Government of Ontario’s Management Board of Cabinet under the authority of the Broader Public Sector Accountability Act, 2010, (Part IV – Expense Claims: Allowable Expenses).

PURPOSE:

The purpose of this policy it to set out the rules where expenses are reimbursed through public funding for travel, meals and hospitality. The directive provides for accountability and transparency, and to ensure that government funds are used prudently and responsibly. This policy applies to all employees, board members, consultants, contractors, vendors, students, and volunteers.

PRINCIPLES:

- A. **Accountability:** Meta is accountable for public funds used to reimburse travel, meal and hospitality expenses. All expenses support business objectives.
- B. **Transparency:** Meta policies are transparent to all stakeholders. The rules for incurring and reimbursing travel, meals and hospitality expenses are clear, easily understood and available to the public.
- C. **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.
- D. **Fairness:** Legitimate authorized expenses incurred during the course of the agency’s business are reimbursed.

PROCEDURES:

Meta will reimburse **preauthorized** costs incurred by employees, board members, consultants, contractors, vendors, students and volunteers while conducting official business or travel for the agency and when appropriate documentation is provided.

Meta assumes no obligation to reimburse expenses that are not in compliance with the regulations set out in this policy.

The following rules will apply to all individuals outlined in this policy.

Accountability, Approval and Recording Process on Expenses:

- (a) All employee expense claims for reimbursement must be **pre-authorized and pre-approved** by the employee’s immediate supervisor.
- (b) Approvers are accountable for their decisions, which will include:



- i. Good judgment and knowledge of the situation.
 - ii. Exercised in appropriate circumstances – i.e.: expenses incurred in the performance of Meta business
 - iii. Comply with the principles and mandatory requirements set out in this directive and the expenses rules.
- (c) All **original, itemized** receipts of expenses incurred must be submitted along with the completed and approved Expense Report to the Finance Department; a written explanation providing enough information for decision making is required if original receipt is not available.
- (d) Completed and approved Expense Reports must be submitted to the Finance Department by the first week of the month following the month in which the expense was incurred; a written explanation is required if not submitted within this timeframe.
- (e) Any overpayments made to the employee in error must be repaid back to the agency.
- (f) If an employee is leaving employment, all claims for expenses must be submitted prior to leaving the agency.
- (g) All paid expense claims will be maintained by the Finance Department for verification and audit purposes for a minimum of 7 years.
- (h) All employee expense claim reimbursements will be made in a manual cheque format signed and approved by the Executive Director or designate
- (i) Under no circumstances will expense reimbursement payments be made through payroll deposit.
- (j) A Board member authorized by the Board to so do will approve the reimbursements of the expenses of the Executive Director.
- (k) All approvers are prohibited from approving their own expenses.
- (l) Approvers will only approve expenses that are necessarily incurred in the performance of organization business and only for claims that include all appropriate documentation.
- (m) This policy will be posted on Meta's Website and accessible to the public.

Company Credit Card

- a) Meta provides the use of a company credit card by Supervisors, Managers, Directors and the Executive Director for the purchase of:
 - supplies/equipment required for program/client needs
 - in booking Meta related activities/reservations/training
 - coverage of expenses as outlined in Meta Policies # 400-1-3
 - purchase of Health and Safety items
 - items related to specific jobs and/or activities related to Meta business
 - additional items as approved
- b) Pre- authorized thresholds:
 - Up to \$ 500 approved by Program Supervisor
 - \$500 to \$2500 approved by Program Manager
 - Up to \$ 25,000 approved by Director of Operations
 - \$25,000 to under \$100,000 approval by Executive Director
 - \$100,000 or more approval by Board of Directors following procurement process
- c) Credit card not to be used for purchases of personal items/personal activities.
- d) Credit Card is for use only for the duration of employment with Meta.
- e) Supervisors, Managers, Directors, and Executive Director must submit all receipts/invoices immediately to their immediate supervisor who will authorize payment and submit to Finance.
- f) Finance will be responsible for credit card statements monitoring, reconciliation and payment. All records will be kept by Finance for a minimum of 7 years.



All expenses must follow the pre-authorized thresholds as listed in b) above.

Travel Expenses

- (a) All travel within Ontario requires prior approval from a Director or designate.
- (b) Travel outside Ontario, but within Canada, must be approved by both, the Director responsible for the budget being used to fund the travel in order to enable an employee to visit another service provider or to attend training or a conference, and the Executive Director.
- (c) All International travel (outside Canada) must be pre-approved by the Executive Director.
- (d) When travel outside Ontario is being considered, the most cost-effective method of travel should be chosen while balancing efficiency in operations.
- (e) In determining travel mode and accommodation, the least costly alternative shall always be chosen where possible. Economy (coach) class is the standard option.
- (f) A written rationale to demonstrate that the proposed travel is necessary and that the requested travel arrangements are cost-effective, including a detailed itemization of all expenses that will be incurred, must be documented and presented to the Executive Director for consideration and approval.
- (g) The use of public transportation, car pools, agency vehicles, seat sales, discount rates, etc., is encouraged when traveling on agency business.
- (h) When it makes operational sense to do so, consideration should be given to using a company vehicle rather than an employee's personal car to drive distances of more than 200 km in one day.
- (i) Whenever practical, local transportation and hotel shuttle services should be used.
- (j) Taxicabs may be used when other forms of transportation are not available, when weather/baggage/health and safety concerns so warrant, and when group travel by taxicab is cheaper than other forms of transportation. It is recommended that no more than 10% gratuity be added to the taxi fare.
- (k) During travel, where a rental car must be used, the staff who is driving must rent the most economical and practical car directly. The driver must obtain loss damage waiver/collision coverage from the rental car company. Both the rental and insurance coverage of rental will be reimbursed by Meta provided the rental is a cost-effective mode of travel.
- (l) While outside of Canada cell phone costs for business is to be kept to a minimal due to extremely high roaming costs. Staff is encouraged whenever possible to use the least expensive means of communication such as agency calling cards and internet access prior to using their agency cell phone. Personal charges are not permitted while outside Canada.
- (m) While traveling on agency business, additional business expenses not otherwise covered above may be reimbursed provided the charges incurred are required to conduct agency business. Examples of this are business calls, computer and internet access charges, photocopying and rental of office equipment. Receipts are required for reimbursement.

Overnight Travel/Hotel Accommodation Expenses

- (a) When employees have obtained pre-approval and require hotel accommodation when carrying out their duties, they should choose a hotel that is reasonably priced in the area and a standard hotel room should be used.
- (b) Employees choosing an expensive hotel will be expected to pay the additional expense themselves.
- (c) When attending a pre-approved conference, a conference room rate is sometimes set. Meta will reimburse up to the full amount of the conference room rate.



- (d) When attending a meeting and no conference room rate has been set, Meta will pay the full amount of the lowest cost room available. Reimbursement will be made for single accommodation in a standard room.
- (e) No reimbursement will be made for suites, executive floors or concierge services.
- (f) Laundry service will be considered an allowable expense when the trip is greater than one week.
- (g) Meta will reimburse the cost of Internet usage and personal telephone calls made by an employee staying at a hotel up to an average of \$5.00/per day
- (h) Movie rentals, room service costs, Pay-for-view, mini bar purchases etc., are considered personal expenses and shall be absorbed entirely by the employee.

Meal Expenses

- (a) Where employees are conducting business while traveling for the agency, the following meal allowances, including taxes and gratuities, (unless higher amounts are approved by a Director or designate) subject to the conditions outlined below are set out:
 - i. Breakfast \$10.00
 - ii. Snacks/coffee \$4.00
 - iii. Lunch \$15.00
 - iv. Dinner \$25.00
- (b) All original receipts for meal expenses must be submitted and attached to the Expense Report. It is recommended that no more than 15% gratuity be added to a restaurant meal.
- (c) An employee opting to purchase a meal that exceeds the allowances listed above may submit the receipt(s) but will only be reimbursed up to the level of the allowances stated.
- (d) Reimbursement of meal cost must not include the reimbursement for any costs associated with alcoholic beverages, **and alcohol must not be consumed when employees are on duty except as explicitly approved by the Executive Director or designate.**
- (e) When attending a one-day conference, workshop, training session, seminar etc. Meta will not reimburse any meal expenses if organizers have provided meals and refreshments in the cost of registration.

Personal Vehicle Mileage Expenses

- (a) Only employees with a valid G driver's license are authorized to drive for agency business purposes.
- (b) Personal vehicle use while on business must be insured at the owner's expense for personal motor vehicle liability. Coverage should equal or be greater than \$2,000,000.
- (c) Employees eligible to use their personal vehicle on approved agency business shall complete an Expense Report, have their immediate supervisor approve and submit to the Finance Department at the end of each month.
- (d) All mileage expenses will be reimbursed at the rate approved by the Executive Director, which is subject to change over time.
- (e) Meta **will not reimburse** mileage expenses to and from work.
- (f) If Meta employees use their personal vehicles in the course of work duty, mileage will be calculated between the first and last trip of each day and one round trip between the staff's home and his/her base work location is deducted. This deduction relates to a staff's responsibility to cover the cost of travel to and from his/her base location each work day.
- (g) In order to be eligible for mileage expense reimbursement as outlined in this policy, an employee must complete an Expense Report and clearly indicate the number of kilometers traveled, the destination(s), and the purpose for the travel. Incomplete Expense Reports will not be processed.



- (h) Meta **will not reimburse** expenses associated with repairs or damages to personal vehicles, oil changes, routine maintenance, traffic violations, parking tickets, personal automobile insurance etc., during travel or while on duty.
- (i) At the discretion of the Executive Director or designate, an employee may be reimbursed for expenses incurred for ferry, bridge or road 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.
- (j) Employees may incur parking fees when using their personal vehicles in the course of work. Meta will reimburse the parking fee only if an explanation of the parking is provided on the Expense Report, along with the original parking receipt attached and approved by their immediate supervisor or designate.
- (k) The law does not approve of cell phone use while driving. The expectation is that staff will refrain from cell phone use (business or personal) while driving during business hours. Should staff need to place or receive a call they should pull over somewhere safe and place/receive the call. Meta does not provide Bluetooth equipment.

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 with a written request and must be pre-approved by a Director or Executive Director. Itemized original receipts of expenses must be submitted to the Finance Department to clear 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 payment made to the employee will be deducted from payroll.

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 Meta where there is benefit to Meta for such hospitality.**

- (a) Meta 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 Meta from a distance, to cover the expenses of guests visiting Meta in an official capacity, to cover the cost of hosting conferences and interagency functions and to reward donors and business partners (business partners from either public or private sector).
- (c) Meta 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) Meta 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 Meta management approving the expenditures.
- (f) Only under the discretion and approval of the Executive Director will alcoholic beverages be provided.
- (g) Meta 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.



Expenses for Consultants and Other Contractors

Meta 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 and other hospitality expenses
- Gratuities
- Laundry or dry cleaning
- Valet services
- Dependant care
- Home management
- Personal telephone calls

EVALUATION:

This policy will be evaluated and reviewed annually by Meta Board of Directors

APPENDIX

Meta's Expense Report

REFERENCES

http://www.fin.gov.on.ca/en/ain/documents/bps_expenses_directive.html