Travel and Hospitality Expenses

FA 218

SECTION:	EFFECTIVE DATE:	Approved by
Finance	November 2003	
DEPARTMENT:	**DATE LAST REVISED:**	**Chief Executive Officer**
Finance	October 2024	

POLICY STATEMENT:

Kerry's Place Autism Services (Kerry's Place) shall reimburse reasonable travel and other expenses incurred by employees. This policy governs expense reimbursement for travel and incurring expenses for other business related activities beyond that of the normal office environment. Expenses incurred will be reimbursed following the guidelines of the **Travel and Hospitality Expenses Policy & Procedures**.

The Kerry's Place Travel and Hospitality Expenses Policy and Procedure must be posted on the Kerry's Place website so it is available to the public,.

Purpose:

Employees are expected to apply good judgment when determining eligibility of expenses, applying principles to ensure that expenses are appropriate, reasonable and necessary.

Scope:

This policy applies to all workplace parties who have been authorized to make purchases on Kerry's Place behalf.

Spouses and family may travel with employees or other individuals entitled to claim expenses, however no costs associated with their travel will be reimbursed by Kerry's Place.

Should Kerry's Place designate coverage of expenses for one member to attend Kerry's Place business events' or committee meetings, any expenses incurred by unauthorized representatives choosing to attend, will be at the cost of those individuals. These expenses include, but are not limited to, airfare; food and beverage, registration, hotel accommodation and other expenses incurred as a result of their attendance at the Kerry's Place event.

Roles and Responsibilities:

Employee:

- Will only incur travel and hospitality expenses that are appropriate, reasonable and necessary.
- Follow procedures for purchasing and claiming expenses.

Manager:

- Will determine when to authorize travel and hospitality expenses for an employee.

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- Approve travel and hospitality expenses.
- Address inappropriate expenses using performance management.

Finance Department:

- Will determine expense limits in collaboration with Executive Management.
- Will lead an annual review of limits at the Executive Management Meeting.

Communication:

Managers will communicate the information in this policy when issuing authorizing a travel and hospitality expense on Kerry's Place behalf.

Standard/Procedure:

Press Ctrl+Click to follow link and quickly find the procedure you are looking for:

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Types of Allowable Expenses:

Use of Personal Vehicles

Expense claimants may require the use of personal vehicles for Kerry's Place business. A personal vehicle is one owned, borrowed or rented/leased by the individual rather than by Kerry's Place. It is the responsibility of each individual using their personal vehicle for Kerry's Place travel to ensure that the vehicle is properly insured for such use, and payment of such insurance premiums is the individual's responsibility.

Every effort must be made to take the most direct route to the destination, using economical methods of transportation while taking into consideration the travel time involved. An employee having to report to work at a location that is not one of their regular work sites within their Region (to attend an event such as a meeting, conference or training session) will be entitled to reimbursement for the number of kilometers driven that exceeds their normal driving distance from their home to their regular worksite that is closest to the site of the event.

A salaried full time employee (that is, one not paid by the hour) who has to report to work for a second time on a working day or report to work on a non-working day (that is, a day defined as a non-working day by the supervisor because the time worked on that day is over and above the employee's scheduled full time work week) to attend a meeting or deal with a crisis will be reimbursed vehicle use expenses from their home address.

An employee who is paid by the hour will be paid for the hours they spends at the meeting or dealing with the crisis but will not normally be reimbursed for vehicle use expenses (because they are essentially working an additional shift). However if an employee who is paid by the hour has to drive to a location which is (a) far from (in the judgment of the supervisor) any work site associated with the centre where the employee works or the Region that the employee serves AND (b) is further in distance than the distance that the employee normally drives to work, they will be fully compensated for the extra time driving and the extra mileage incurred.

When more than one person is travelling from a facility to the same destination, and a rental or

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personal vehicle is being used, those persons shall travel together where circumstances permit.

Reimbursement for use of a personal vehicle shall be based on the Kerry's Place approved kilometer/mileage allowance outlined on the Kerry's Place Autism Services Travel and Expense Reimbursement Form.

Non toll routes should be used for business travel whenever possible. Kerry's Place will not purchase individual transponders for employees. Use of toll roads for business travel is based on the reasonable judgment that the charges will save expenses in employee time and/or kilometers over non toll routes, and may be used in exceptional circumstances for example, to avoid construction, accidents or other unfavorable travel conditions. Additional costs incurred when a vehicle does not have a transponder will not be reimbursed by Kerry's Place.

Car Rental

When renting a vehicle, the most economical model available suitable for the number of occupants is required. Any exceptions must be documented and approved by the Vice President responsible prior to the rental. The collision and liability insurance offered by automobile rental agencies must be purchased. This applies even if the individual's credit card or personal motor vehicle insurance includes collision and liability insurance for rental cars since coverage may exclude coverage for business travel.

Parking

Reasonable parking expenses may be claimed when individuals use their personal vehicle or when using an authorized rental vehicle and free parking is not available. Long-term parking should be used whenever possible.

Train

Travel by train is permitted when it is the most practical and economic way to travel. Coach Class economy fare is the standard. Business class (VIA 1) may be acceptable with prior approval in limited circumstances such as the need to work with a team or in choosing a travel time that allows lower expenditures on meals or accommodations. To qualify for reimbursement of VIA 1, it must be clearly demonstrated that the savings in meals and accommodation offset the additional cost of the upgrade.

Air Transportation

Kerry's Place will cover the cost of manager/director approved air ticket transportation via payment with Kerry's Place purchasing card.

Any credits or refunds are to be applied to Kerry's Place purchase card used to originally pay for the cost & if a refund isn't possible, the credit remains the property of Kerry's Place.

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Taxis & Local Transportation

Reimbursement of expenses for Taxis will be approved in accordance with the following guidelines:

- When pre-arranged transportation has not been made by Kerry's Place;
- When the use of public transportation is not feasible;
- When airport service(s) is not available;
- When hotel transportation (i.e. shuttle) is not available.

Hotel/Motel Accommodation

Accommodation will be provided at mid-range priced hotels/motels. If the hotel stay is in a large city (e.g. Toronto), Kerry's Place will reimburse as an example, $200 per night plus taxes and $150 for hotels outside large cities. Some examples of mid-range hotels are the Sheraton, Delta and Holiday Inn.

Meals

Employee travelling to and/or attending Kerry's Place meetings are reimbursed for reasonable meal expenses, subject to approval by the claimant's manager.

Food items purchased on travel days will be reimbursed by Kerry's Place. Employees are asked to exercise consideration when purchasing meals at these times. Reimbursement for meals shall be based on the Kerry's Place approved amounts outlined on the Kerry's Place Travel and Expense Reimbursement Form, as an example, below outlines the guideline for Non-Union Staff:

Breakfast	$15.00
Lunch	$20.00
Dinner	$25.00

These amounts include taxes, tips and beverages. Kerry's Place will not reimburse purchases of alcoholic beverages. Employee should ask the restaurant for a separate invoice if having alcohol with their meals. If one invoice is received, alcoholic beverages should be subtracted from reimbursable meal expenses when submitted.
Meals are not reimbursed when:

- the meal is provided as part of the function;
- conference registration fees or accommodation costs include meals;
- meal expense exceeds a reasonable limit or was not substantiated with original detailed receipts.

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Hospitality and Entertainment
As a rule, Kerry's Place does not support entertainment unless it is directly related to the employee's position and approved by the Vice President responsible.

All expenses must be described in detail (including the names of the individuals, which company they represent and the business reason for the event) when submitting the expense report. This requirement applies to all individuals present at the event including other Kerry's Place employee.

Entertainment of fellow employees is not allowable, unless approved by the Vice President responsible.

Where two or more employees from the same department are incurring meal expenses, the most senior level employee should pay the bill.

Catering
Catering for Kerry's Place functions should be limited. Alcohol is not reimbursable by Kerry's Place.

Refreshments (coffee/snacks) for breaks at training events may be purchased on the basis of up to $4.00 per person per day. Example: 20 people = 20 X $4.00 = $80.00, 6 people = 6 X $4.00 = $24.00.

Lunches for Kerry's Place training may be purchased on the basis of up to $12.00 per person per day. Example: 20 people = 20 X $12.00 = $240.00.

Telephone/Internet Charges
Kerry's Place will reimburse personal calls at its discretion. Members are encouraged to use a company issued or personal cellular telephone when placing personal calls to avoid hotel surcharges. Business calls relating to the individual's facility are to be charged to that facility. High Speed Internet charges incurred during hotel night stays that are covered by Kerry's Place will be reimbursed.

Gratuities
Kerry's Place will reimburse for reasonable gratuities claimed for meals and baggage handling. Gratuities should be identified to the service they relate and should be noted on the original receipt as applicable. Gratuities are capped at a maximum of 15%.

Combining Business and Personal Travel
Travel that combines business and personal travel is reimbursed at the lesser of:

- Actual transportation expense; OR
- Those expenses that would have been incurred if the personal travel had not taken place, applying reasonable estimates where necessary.

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When a business trip is extended for personal reasons, the member is responsible for all additional costs incurred. This includes any additional cost in airfare due to travel dates that differ from the scheduled departure and returns dates of the Kerry's Place business event.

Gifts of Appreciation for Non-employees
Token gifts of appreciation, valued at up to $50 per person, may be extended to non-employee persons in exchange for pro bono services. Alcohol may not be given as a gift.

Employee Gifts
Employee gifts are normally not reimbursed as Kerry's Place already provides for retirement, bereavement and long service employee recognition. In the unusual circumstance where reimbursement is appropriate, it must be approved by the Vice President responsible. An explanation as to the name of recipient of the gift and the reason for the gift must be documented on the expense form.

Expenses for Consultants and Other Contractors
Consultants should seek reimbursement only for expenses explicitly agreed to by the consultant and Kerry's Place, and as detailed in the consultant's contract. In no circumstances can hospitality, incidental or food expenses be considered allowable expenses for consultants and contractors under the rules or in any contract between an organization and a consultant or contractor. For the purpose of this policy, hospitality is the provision of food, beverage, accommodation, transportation and other amenities.

Therefore, they cannot claim or be reimbursed for such expenses, for example:

- meals, snacks and beverages
- gratuities
- laundry or dry cleaning
- valet services
- dependent care
- home management
- personal telephone calls

For details, please see Procurement Policy.

Non-Eligible Items for Reimbursement
As a guideline, the following expenses are considered personal; and, therefore are not reimbursable:

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- alcohol (no exceptions);
- use of a private sedan or limousine service, unless pre-authorized by Kerry's Place;
- entertainment, including pay TV, movies, mini-bar expenses, cigarettes, airline headsets, magazines, newspapers, etc.;
- agency charges for changes made to flight arrangements, unless prior approval has been received from Kerry's Place;
- laundry, dry cleaning and valet services for trip less than 4 days;
- costs associated with family/spousal travel;
- sports facilities and recreational expense;
- parking violations and other expenses resulting from unlawful conduct;
- interest charges on your personal credit cards used for business;
- items claimed but not accompanied by original receipts;
- items requiring pre-approval that do not have receipts attached to the pre-approval documentation will result in non-payment of items claimed;
- medical expenses incurred before, during, or after travel. This includes any prescription or nonprescription medication(s);
- other types of expenses not shown above that are deemed unnecessary or unreasonable and that do not contribute to the purpose of the Kerry's Place travel.

Approval of Expenses

Pre-approval of expenditures

Pre-approval by the appropriate supervising manager for all business events/reservations/travel is required. Failure to obtain approval may result in non-reimbursement of expenses to the employee or member.

Cash advances

Cash advances to fund travel will be considered where extensive travel is being planned. Management must make the request in writing to the Finance department for approval.

Approval of expense claims

It is the responsibility of the individual authorizing the expense to ensure all claims are supported by adequate documentation and that the expense is appropriate and in accordance with Kerry's Place policy.

Approvals must be in accordance with the following table. The authorizer must have sufficient authority in accordance with Approval Authorities and Segregation of Duties for Expenditures and Contracts.

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Position	Authorization
CEO	Board Chair
CFO	CEO
VP	CFO / CEO
Manager	Director
Employees	Director / Manager

Submitting Expenses
All claims must be submitted on a Kerry's Place Travel and Expense Reimbursement Form. Expense Forms must be signed by the employee submitting who by doing so, verifies that the expense claim is accurate and in accordance with Kerry's Place policy.

Documentation of expenses
Each expense must be itemized on the expense form with the corresponding attached receipt. The HST portion of the expense must be itemized on the expense report and the form will be returned to the claimant if it is not completed.

Original receipts must be submitted that include the details of the expenditure, the amount and the date. They may include itemized invoices and restaurant bills, taxi chits, parking receipts and itemized cash register receipts. Credit card and debit card slips are considered proof of payment and are not treated as original receipts to support expenses. Failure to submit original receipts will result in the claim being returned to the originator. If an original receipt is not available, an explanation as to the reason the original receipt is not provided must be documented and submitted.

It is the responsibility of the claimant to ensure the correct expense code is used. Any claim submitted without proper coding will be returned.

Expenses will be reimbursed in Canadian funds. If expenses are incurred in US dollars, the supporting receipts should be clearly marked as US dollar receipts. The Canadian dollar amount of the expense should be entered on the Kerry's Place Travel and Reimbursement Form. Proof of exchange rates to convert US dollar amounts to Canadian dollar amounts must be attached. Proof of exchange rates can be either a copy of the credit card statement showing the transaction that indicates the exchange rate or a printout of the exchange rate in effect on the transaction date. Bank of Canada rates obtained from the Internet are considered acceptable.

Internal audits will be conducted by Kerry's Place Finance Department to ensure that expenditures

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are appropriate and authorized, and in adherence to this policy.

Timeliness
Expense claims for traveling should normally be submitted within one month's completion of the trip. Any expenses submitted more than four months after being incurred may not be reimbursed and an explanation indicating reasons for the delay in submission must accompany the expense form. The expense report including original receipts should be sent to the Finance Department. **Record keeping**
Good record keeping practices will be maintained by the Finance Department for verification and audit purposes.

Payment
Payments will be made by electronic funds transfer (EFT) only.
Occasionally, Accounts Payable may adjust the amount of the reimbursement on a particular expense item. Typically this would occur when the expense item violates one of the stated policies. The individual making the claim will be notified of the adjustment and the reason(s) for same.

Evaluation:

This policy will be review every three years by the Finance department in collaboration with the Executive Management team.

Documents, Forms and Tools:

Travel Expense Reimbursement Form