



POLICY

POLICY SECTION Finance	POLICY NAME Travel, Meals & Hospitality	POLICY SECTION FIN – 404
SUBSECTION General Policies	RESPONSIBILITY CEO	APPROVED BY Board of Directors
EFFECTIVE/REVISED DATE December 1, 2020/June 1, 2022	LAST DATE REVIEWED: November 2020	NEXT REVIEW DATE November 2022

POLICY DETAILS

1. POLICY:

- 1.1. In accordance the Broader Public Sector Accountability Act and its associated Expenses Directive and Expense Rules, Lumenus Community Services (Lumenus) will reimburse reasonable and necessary [travel](#), meals and [hospitality](#) expenses incurred while conducting agency related activities.
- 1.2. Lumenus will comply with the four principles of the BPS Expenses directive as follows:
 - a) **Accountability** – Lumenus is accountable for the use of public funds to reimburse [travel](#), meal and [hospitality](#) expenses.
 - b) **Transparency** – Lumenus is transparent to all stakeholders with rules related to reimbursing [travel](#), meal and [hospitality](#) expenses that are clear, easy to understand and available to the public.
 - c) **Value for Money** – Plans for [travel](#), meals and [hospitality](#) are necessary and economical with due regard for health and safety.
 - d) **Fairness** – Lumenus reimburses legitimate authorized expenses incurred during the course of agency related activities
- 1.3. Travel, meals and hospitality expenses of the CEO must be approved by the a member of the Board Executive.
- 1.4. All [travel](#), meals and [hospitality](#) expenses must be pre-approved by the appropriate Lumenus authority as follows:

Location	Approval Authority
Within Ontario	Supervising manager within their monetary approval limits
Outside of Ontario but in Canada	COO or CAO

Outside of Canada	CEO
Those incurred by the CEO	Board Executive

1.5. Individuals are not permitted to approve:

- a) Their own expenses;
- b) Expenses incurred by their supervisor; or
- c) Expenses incurred by a group if they are not the most senior person present

1.6. Original, itemized receipts, along with the documentation of the business rationale for travel and the individuals involved in travel expenses must be provided for all travel, meals and [hospitality](#) expenses.

1.7. All travelers must endeavor to use the most economical means of travel between mileage, public transit, vehicle rental, rail and air travel.

1.8. Individuals who use their privately owned personal vehicles to conduct Lumenus business and activities:

- a) Are not required to do so as a condition of their employment
- b) Are required to carry appropriate insurance for the use of their vehicles
- c) Shall not transport clients in their vehicle
- d) May claim mileage reimbursements at a rate assessed annually by the CAO and approved by the CEO, within the operational parameters defined by management. The annual rate assessment will normally occur in December and apply to the following calendar year. Its establishment will be informed by budgetary considerations and externally sourced publications, including that provided annually by the Department of Finance Canada. Effective June 1, 2022, the reimbursement rate is 55 cents per kilometer. The mileage rate includes reimbursement for insurance, gas and depreciation of the vehicle.
- e) May not claim reimbursement for traffic, parking or other violations

1.9. Individual who are required to stay overnight for Lumenus business and activities are required to make the most economical accommodation choices based on business requirements versus personal preferences

1.10. The CEO and Board Executive must pre-approve any use of business class or premium services that are limited to health and safety or accessibility requirements.

1.11. Lumenus expressly does not permit the claiming or reimbursement of alcohol from public funds and restricted funds.

1.12. When an individual is required to travel outside of the City of Toronto and stay overnight for Lumenus business and activities, expenses for meals, excluding alcoholic beverages, may be reimbursed with supporting original itemized receipts and exceed the maximum meal rates listed below:

Meal	Maximum (Excluding taxes & gratuities)
Breakfast	\$12.50
Lunch	\$20.00



Dinner	\$30.00
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1.13. Lumenus may reimburse claims for the provision of food and beverages to facilitate Lumenus business with external individuals, social events and internal meetings only when:

- a) Pre-approved by the CEO, COO or CAO
- b) Supported by original itemized receipts,
- c) The name of Lumenus staff and others in attendance are provided
- d) The documented purpose of the meeting is provided
- e) The documented reference to appropriate human resources policies where applicable is provided

1.14. Reimbursement of catering for business meetings with external guests and internal staff over the timing of breakfast or lunch is permissible with the approval of the CEO, COO or CAO.

1.15. Corporate events such as staff recognition, awards ceremonies, project celebrations and engagement events may be offered for the benefit of Lumenus staff if paid out of non-governmental and unrestricted funds and approved by the CEO and Board Executive

1.16. Lumenus will not pay or reimburse a consultant for any [hospitality](#), incidental or food expenses, including but not limited to expenses with respect to meals, snacks, beverages, gratuities, laundry or dry cleaning, valet services, dependent care, home management and personal telephone calls.

1.17. Lumenus may reimburse reasonable and allowable expenses only when a contract specifically provides for it and it is deemed necessary and appropriate for the delivery of the contracted work.

2. SCOPE:

2.1. This policy applies to all Lumenus employees, students, volunteers, Board Members and contractors.

3. RESPONSIBILITY:

3.1. The Board of Directors is responsible for approving the Travel, Meals and Hospitality policy

3.2. The CEO is responsible for monitoring compliance with the policy

3.3. The CAO is responsible for implementing internal control, document retention and reporting procedures to support the CEO in meeting policy compliance requirements.

4. DEFINITIONS:

4.1. **Hospitality** – is defined as the provision of food, beverage, accommodation, transportation and other amenities paid out of public funds to people are not engaged to



work for Lumenus Community Services.

- 4.2. **Travel** – includes the use of privately owned vehicles, rented vehicles, public transit, rail and air travel as well as accommodation for Lumenus related business and activities.

5. REFERENCES:

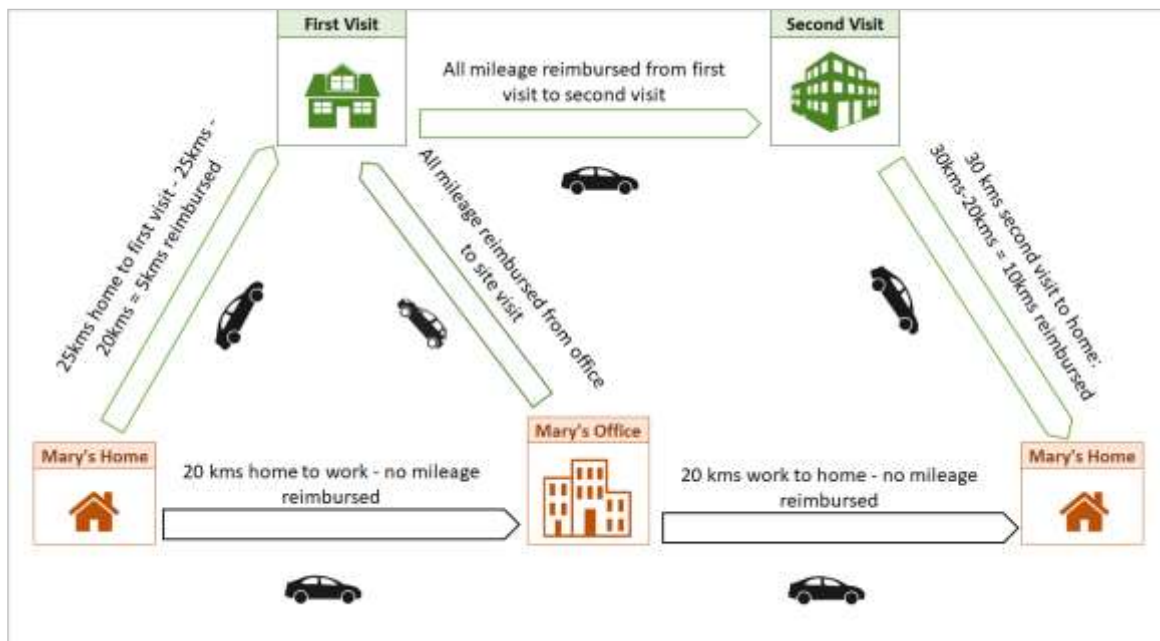
- 5.1. Broader Public Sector Accountability Act, 2010
- 5.2. Travel, Meals and Hospitality Expenses Directive, 2017
- 5.3. BPS Expenses Directive, 2020
- 5.4. BPS Expenses Rules, 2014

6. PROCEDURES:

- 6.1. All Lumenus employees, students, volunteers, Board Members and contractors are required to:
- a) Obtain all appropriate approvals before incurring expenses;
 - b) Submit original, itemized receipts with all claims;
 - c) Submit claims within thirty (30) days after the completion of travel, meals or [hospitality](#) expenses or in accordance with quarter end or year-end timelines;
 - d) If the information above is not available or it is not possible, submit a written explanation of the claim to provide the approver with adequate information for decision-making;
 - e) Immediately repay any overpayments of reimbursements, should they occur;
 - f) If leaving employment with Lumenus, submit any claims for expenses before leaving Lumenus.
- 6.2. All individuals using private motor vehicles on Lumenus business or activities may claim mileage expenses based on the general principles of claiming the lower of:
- a) The total distance travelled during the day or
 - b) The return mileage to and from a claimant's primary work location to the client or other meeting site



The following chart provides an illustration to assistant claimants



- 6.3. Parking expenses for business purposes will be reimbursed based on the original parking receipt.
- 6.4. Mileage shall be calculated from the assigned Lumenus location.
- 6.5. For the use of public transit, staff are permitted to claim reimbursement for the cost of fares for Lumenus business related travel by:
 - a) Providing the required reimbursement information on Lumenus expense reimbursement forms
 - b) Coding the cost to their program or department
 - c) Obtaining approval from their immediate supervisor
 - d) Staff who regularly use public transportation several times per day to visit clients and who do not have access to a vehicle can apply to receive the cost of a monthly TTC pass with prior approval of their manager and upon submission of an official receipt. Staff may do this only if this option is less expensive than reimbursing for individual trips on public transportation.
- 6.6. Taxi chits may be available on a limited basis at specific sites and are provided by the approval of the relevant site staff. The chit must be properly signed and with the amount and cost center clearly indicated. If travelers tender their own fares for taxi services, receipts and documentation of the business purpose for the travel are required for reimbursement.

6.7. The following are requirements for automobile rental:

- a) Travelers are required to arrange their own pre-approved automobile rental utilizing the principles of this policy where a more affordable approach is not practical
- b) The original receipt from the rental agency should be attached to the travel expense form for reimbursement
- c) Travels should accept the rental car insurance for collision and loss, unless otherwise covered.

6.8. For air or rail travel:

- a) Travelers must use the most economical and direct route
- b) Travelers are expected to book economy class when making travel reservations
- c) Business class may only be permitted with approval by the CEO, taking into consideration such relevant factors as health and safety or business circumstances
- d) Travelers are responsible for submitting approved purchase documents

7. ATTACHMENTS

7.1. Expense reimbursement form

