



REIMBURSEMENT OF EXPENSES POLICY

1. North Peel & Dufferin Community Legal Services adopts Legal Aid Ontario's "Clinic Travel, Meal and Hospitality Directive" dated May 10, 2017.
2. Blanket approval is granted for all "routine travel" as defined in the Directive for the Executive Director.
3. Authority to decide to waive the requirement for a receipt for actual meal expenses is delegated to the Executive Director, to be exercised on a case by case basis.
4. Authority to approve actual meal expenses exceeding the maximum amounts is delegated to the Executive Director, to be exercised on a case by case basis.
5. To satisfy the requirements of clause 89, approval is given for catering food for all board of directors meetings. The agenda for each meeting and the list of those attending are kept as part of the board of directors record keeping.
6. Approval of expenses of the Executive Director shall be by the Assistant Executive Director or any member of the Executive of the board of directors.
7. Any other approvals or exercise of discretion referred to in the Directive, unless specifically reserved for the board of directors, shall be exercised by the Executive Director.

Approved by the board of directors on May 23, 2017.

Joel Levine, Chairperson

Ravi Chopra, Secretary



CLINIC TRAVEL, MEAL AND HOSPITALITY EXPENSES DIRECTIVE

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Purpose

To ensure that the reimbursement of expenses in Clinics is managed in a manner that is consistent with government Directives to which Legal Aid Ontario is subject.

Statement of Principles

The following principles are the cornerstone of managing the reimbursement of expenses, and in achieving fair and reasonable practices across the public service:

Expenses must:

- be work-related,
- be modest and appropriate, and
- strike a balance among economy, health and safety, and efficiency of operations.

Application and Scope

This Directive applies to all Clinics who receive funding from Legal Aid Ontario (LAO), as of September 1, 2010. The Directive, as well as revisions to the Directive, must be adopted by the clinic's Board of Directors.

There shall be no exemptions from this Directive.

This Directive sets out allowable practices. Clinics' travel, meal and hospitality policies and related processes and procedures must not conflict with this Directive.

Definitions

Consultants – Persons providing services on contract to Clinics, and are not Clinic employees or board members.

Headquarters – A Clinic employee's regular place of business, normally a Clinic, and/or other place designated by the Clinic, such as a Clinic satellite office. In some instances, the Clinic may designate the person's residence as his or her headquarters.

Headquarters area – An area surrounding the Clinic employee's usual workplace having a perimeter that is at a distance of 24 km from the headquarters, measured by the most direct, safe and practical road route.

Spending Authority – the individual delegated with authority and responsibility to

approve expenses pursuant to this Directive.

Travel – Business travel authorized by the appropriate spending authority, and does not include commuting between a residence and headquarters.

Traveller – Clinic employees and Clinic board members, and consultants.

Administration

Non-Reimbursable Expenses

1. Clinics shall not reimburse expenses of a personal nature. Such expenses include but are not limited to expenses for:
 - recreational purposes (e.g. video rentals, mini-bars, etc.);
 - personal items;
 - traffic and parking violations;
 - social events that do not constitute hospitality as described below;
 - alcoholic drinks, unless part of hospitality as described below; and,
 - friends or family members, unless part of hospitality as described below.

Receipts

2. Clinics shall require that original receipts (not photocopies) be provided with all claims unless otherwise indicated in this Directive. Credit card slips by themselves are insufficient to support a claim for reimbursement.
3. Clinics shall ensure that appropriate records retention arrangements are in place for claims documentation.

Overpayments

4. Clinics shall require that overpayments, namely amounts reimbursed or paid that are not in accordance with the terms of this Directive shall be recovered from the claimant as a debt owing to the Clinic.

Time Limit for Claims

5. Clinics shall require that all claims be submitted on a timely basis, and no later than the end of the first quarter of the fiscal year following the fiscal year in which the expense was incurred. Clinics may extend this time limit using the principles to guide exceptions set out in this Directive.

Enforcement

6. Clinic Boards of Directors are responsible for monitoring compliance with this Directive.

Guidance on Exceptions to Rules

7. Requests for reimbursement should not be rejected solely because they arose from mistakes or misinterpretations of the requirements of this Directive. Decisions whether to approve reimbursement or to require repayment must be reviewed on a case-by-case basis.
8. Principles to guide exceptions to the rules:
 - Trust – use discretion and latitude for persons to act in a fair and reasonable manner.
 - Flexibility – management decisions respect the duty to accommodate, respond to persons' needs and interests, and consider unforeseen circumstances.
 - Stewardship – ensure consistent, fair and equitable application of the Directive giving consideration to all circumstances, while maintaining the shared responsibility for wise and prudent use of public resources.
9. Where a Clinic permits the exercise of discretion in making exceptions, and in order to ensure a proper record for audit purposes, the rationale for exceptions must be documented and accompany claims.

Prohibition Against Approving One's Own Expenses

10. Clinics shall prohibit individuals from approving expenses they incurred in whole or in part.
11. In a case where two or more individuals incur expenses related to the same event, Clinics shall prohibit one individual from claiming expenses on behalf of anyone who is authorized to approve that individual's expense claim under this Directive.
12. For further clarity, in a case where two or more individuals incur expenses related to the same event/meal, and one individual is authorized to approve expenses on behalf of one or more of the others, either:
 - the individuals may pay for the expenses they incurred and submit their own expense claims to the appropriate spending authority, or
 - the individual who is the highest level of spending authority may pay for the expenses incurred by one or more of the others and submit the expense claim to the appropriate spending authority (i.e. someone at the appropriate authority level who did not incur any expenses in relation to the event). That is, a higher

level of spending authority that was not in attendance at the event/meal.

Consultants' Expenses

13. Subject to paragraph 14, Clinics shall not pay or reimburse a consultant for any hospitality, incidental or food expenses, including but not limited to expenses in respect of
 - meals, snack and beverages
 - gratuities
 - laundry, dry cleaning and valet services
 - dependant care
 - personal telephone calls
14. A Clinic may reimburse a consultant for reasonable expenses of the types set out in paragraph 13 in accordance with this Directive if the Clinic entered into a contract with the consultant before the date this Directive comes into effect and the contract provides for such reimbursement.
15. Despite paragraph 14, Clinics shall strongly discourage consultants from making claims for such reimbursement.
16. A Clinic may reimburse a consultant for reasonable expenses for travel by air, rail or car or for hotel accommodation in accordance with this Directive where the contract between the Clinic and the consultant provides for such reimbursement.

Travel

Persons Travelling Together

17. In determining the number of senior Clinic employees traveling together in the same vehicle (plane, train or automobile), consideration should be given to business continuity needs in order to reduce the risk of a major disruption in the Clinic's ongoing operations.

Advances – Travel and Other Business Expenses

18. Clinics shall require that Clinic employees who require cash advances for anticipated out-of-pocket expenses that cannot be charged on the corporate charge card use the card's cash advance feature at an *Interac* banking machine.
19. Where an individual cannot obtain or use a corporate charge card, Clinics may issue travel advances under exceptional circumstances.

20. For travel outside of Canada, Clinics may reimburse the costs of purchasing travellers' cheques and exchanging foreign currencies.

Loyalty Programs

21. Clinics may permit travellers to participate in loyalty programs (e.g. frequent flyer programs), provided that they select the most cost-effective mode of travel.

Attendant Care while travelling

22. Certain expenses will be paid for an attendant travelling with an employee. In the event the carrier does not provide this service and where, the employee has physical disability and needs physical assistance with activities when travelling. Expenses are limited to transportation, meals, accommodation and out of pocket expenses necessarily incurred for the purpose of this travel.

Required Approvals to Travel

Routine Travel

23. Routine travel is defined as travel within Ontario that takes place as part of the day-to-day business of the Clinic.
24. Routine travel must be approved in advance and in writing.
25. The advanced approval can take the form of a blanket approval for all routine travel for a particular Clinic employee.
26. Routine Clinic employee travel must be approved by the Clinic Manager/Executive Director
27. Routine travel by the Clinic Manager/Executive Director must be approved by the Clinic board of directors or a designated Clinic board member.
28. Routine travel by a Clinic board member must be approved by a quorum of the Clinic board of directors.

Extraordinary Travel

29. Extraordinary travel is defined as travel that is not part of the day-to-day business of the Clinic, and/or travel that takes place outside of Ontario and within Canada. It includes, for example, travel to conferences.
30. Extraordinary travel must be approved in advance and in writing. Blanket approval for extraordinary travel shall not be available.

31. All extraordinary travel by Clinic employees, including Clinic Managers and Executive Directors, must be approved by the Clinic board of directors or a designated Clinic board member.
32. All extraordinary travel by Clinic board members must be approved by a quorum of the Clinic board of directors.

Travel Outside of Canada

33. Any travel outside of Canada must be approved in writing and in advance by quorum of the Clinic board of directors and by the responsible LAO Vice President or designate.
34. The responsible LAO Vice President or designate may approve the travel if it meets the following criteria:
 - the proposed travel is within the clinic budget;
 - a travel budget outlining the detailed costs associated with the trip is submitted;
 - the travel budget is reasonable, e.g. no first class air travel;
 - the travel will benefit low-income Ontarians and is specifically related to the clinic's goals and objectives as set out in its most recent funding application.
 - the travel has been approved by a quorum of the Clinic board of directors in writing.

Insurance

Medical/Health Insurance

35. Clinics shall not reimburse travellers for the cost of privately arranged medical/health insurance for travel within Canada since coverage in the event of illness, injury or death is provided through government health insurance plans.
36. Clinics may reimburse travellers for the cost of privately arranged medical/health insurance purchased for travel outside Canada. A receipt of the premium paid must be retained to support the expense claim.

Travel Accident Insurance

37. Where Clinic employees have basic insurance for accidental injury or accidental death including reimbursement of emergency medical expenses, Clinics shall not reimburse Clinic employees for extra insurance.

Vehicle Insurance

38. In order to manage insurance costs, only Clinic employees with valid drivers' licences shall be authorized to drive Clinic-owned vehicles for business purposes. People who are not Clinic employees may be carried as passengers only when this is consistent with the purposes for which the vehicle was acquired.
39. Wherever possible, Clinics shall require that the corporate charge card be used for rental car costs in order to obtain collision damage waiver coverage at no extra cost. Clinics without a corporate charge card are advised to purchase loss damage waiver/collision damage waiver coverage from the rental car company, and Clinics may reimburse such coverage. If available, additional insurance should be purchased that may cover the driver against third party liability. Such charge is reimbursable by the Clinic.
40. Personal vehicles used on Clinic 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*. Clinics must require that drivers satisfy themselves whether their motor vehicle insurance coverage should include business use of their vehicles. Clinics shall not reimburse costs of business use coverage or collision and liability coverage.
41. Clinics shall not assume any financial responsibility for privately owned vehicles other than paying the kilometric rate when used for Clinic business. The Clinic shall not assume responsibility for reimbursing deductible amounts related to insurance coverage. Clinics shall not assume responsibility for damages as a result of a collision.

Road Transportation

42. When road transportation is the most practical and economical way to travel, the order of preference shall be:
 - a. Clinic vehicle when available;
 - b. Rental vehicle if a Clinic vehicle is not available and a rental vehicle is more economical than the use of a personal vehicle; or,
 - c. Personal vehicle when a Clinic vehicle is not available, and a personal vehicle is more economical than the use of a rental vehicle.
43. Bridge, ferry and highway tolls and necessary parking fees paid while driving on Clinic business may be reimbursed. Receipts must be obtained and submitted wherever practicable.

44. The Canada Revenue Agency (CRA) may deem certain uses of Clinic vehicles as “personal use” which will trigger a taxable benefit that must be reported on income tax returns. Daily trip logs must be maintained to ensure tracking of business and personal use of Clinic vehicles.
45. Subject to the provisions of any applicable collective agreement, where personal vehicles are used for Clinic business as a normal condition of work, Clinics shall supply a signed T2200 form (Declaration of Conditions of Employment) for filing with CRA.
46. Clinics shall require that accidents be reported immediately to local law enforcement authorities, the rental car agency (if applicable), the automobile insurance company (if using a personal vehicle), and the Clinic Manager/Executive Director (and the corporate charge card company if applicable).

Car Rental

47. Clinics shall require that the size of rental cars be the most economical and practical required for the business task and number of occupants. Exceptions must be documented and approved by the appropriate spending authority. Luxury and sports car rentals shall be prohibited.
48. Clinics shall require that rental cars be refuelled wherever possible before returning them, in order to avoid higher gasoline charges imposed by the rental car agency.

Kilometre Reimbursement Rates for Personal Vehicle Use

49. Clinics shall reimburse mileage using rates per kilometre that are the same as the Government of Ontario standard rates which are set out in Appendix A.
50. Kilometres shall be accumulated from April 1 of each fiscal year. Reimbursement rates are based on accumulated kilometres.
51. Reimbursement for distances driven on business travel by personal car outside Ontario shall be at the rates for Southern Ontario.
52. Clinics shall require that expense claims be submitted with distances calculated in kilometres.
53. Clinics shall strongly encourage travellers to rent cars for business travel instead of using their own vehicle when the total distance to be driven in one day will exceed 200 kilometres.
54. Where a traveller accumulates more than 1600 km/month on a regular basis, the Clinic should investigate lower cost options. Where a traveller continues to use a personal vehicle, the rationale for this practice should be documented.

Other Road Transportation

55. Clinics shall require that, whenever practical, local public transportation/hotel shuttles be used. Receipts for reimbursement are not required.
56. Clinics shall reimburse for taxicabs between home and headquarters only where justified by exceptional circumstances, for example:
- When other means of transportation are not available;
 - When weather conditions so warrant;
 - When health or safety warrants; or,
 - When the transport of work-related baggage or parcels is required.
- Prior approval for this expense must be obtained wherever possible.
57. Clinics may reimburse for taxicab expenses where group travel by taxicab is more economical than the total cost, had individuals travelled separately.

Ridesharing Services

58. Employees should refrain from using any ridesharing services as a mode of transportation. Other economical modes of transportation are to be used when travelling by road. Refer to Appendix B for further guidance about the use of ridesharing services.

Rail Transportation

59. Clinics may permit travel by rail (coach class) when this is the most practical and economical way to travel. Rail travel outside of Canada should be at the Canadian equivalent to coach class.

Air Transportation

60. Clinics may permit travel by air 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 shall be prohibited.

Commercial Air Travel

61. The standard is economy class. Clinics may permit business class seating for flights outside of Canada, but this must be approved by a quorum of the Clinic board of directors and the responsible LAO Vice President as part of overall approval for the trip. Exceptions may be granted for flights within Canada only for health reasons.

Other Travel Expenses

Accommodation

62. Clinics shall not normally authorize overnight accommodation within the headquarters area. Exceptional or emergency situations that require personnel to remain close to their headquarters for periods long in excess of normal working hours, such as extended collective bargaining sessions, may be considered.
63. Clinics may reimburse for single accommodation in a standard room, and no reimbursement shall be made for suites, executive floors, or concierge levels.
64. Clinics shall encourage private stays with family or friends. A maximum of \$30.00 per night for gratuitous lodging expenses is allowed. No receipt is required.
65. Clinics shall require that, for extended stays at one location, long-term accommodation be arranged on the approval of the Clinic Manager/Executive Director, to take advantage of lower weekly or monthly rates. This may include the rental of a housekeeping facility. Long-term accommodation for the Clinic Manager/Executive Director shall be subject to the approval of the Clinic board of directors or a designated Clinic board member.

Property Letting Services

66. Employees should refrain from using any property letting services for overnight accommodation. Employees are to either book a standard room at a hotel or inn, or stay with a family or friend. Bed and Breakfast establishments are exempt from this rule. Refer to Appendix B for further guidance about the use of property letting services.

Gratuities

67. Clinics may reimburse reasonable gratuities for meals, bellhop, hotel room services, and taxis. Receipts are not necessary to support reimbursement of these expenses.

Laundry/Dry Cleaning Services

68. Clinics may reimburse individuals who are away from home for five or more consecutive days for reasonable expenses for laundry, dry cleaning and valet services required as a result of conducting business, based on receipts.

Dependent Care

69. Clinics may reimburse actual dependent care expenses that are incurred as a result of travelling and are additional to expenses the person would incur when not travelling, up to the daily maximum as set out in Appendix A.
70. Clinics shall require that a written explanation of the circumstances be provided with prior verbal/written approval from the appropriate spending authority.
71. Clinics shall not reimburse these expenses where business travel is regular and a requirement of the job.

Calls to Home

72. Clinics may reimburse reasonable costs for necessary personal calls home for each night away. Wherever possible, the most cost-effective method should be used.

Additional Business Expenses

73. Clinics may reimburse additional business expenses incurred while travelling on Clinic business that are not otherwise covered, such as business calls, air/ rail phones, computer access charges, photocopying, word processing services, facsimile transmissions, internet connections, rental and transportation of necessary office equipment, provided the charges are incurred while conducting Clinic business. Clinics shall require that travellers use the least expensive means of obtaining internet access while travelling.

Incidental Expenses

74. Clinics may reimburse a reasonable amount for grass cutting, snow removal, home security check, plant watering, mail services, pet care, etc. reasonable in the circumstances for the length of time away from headquarters and additional to expenses the person would incur when not travelling.
75. Clinics may reimburse costs of passports, visas, and required/recommended immunizations or medications for travel outside of North America.
76. Clinics shall require a written explanation of the circumstances with prior verbal/written approval from the appropriate spending authority.
77. Clinics shall not reimburse where business travel is regular and a requirement of the job.

Meals

78. Clinics may reimburse reasonable and appropriate actual meal expenses, subject to approval by the claimant's manager, if the expenditure is incurred 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 his or her headquarters area on Clinic business. Reimbursement of meal expenses of Executive Directors shall be subject to the approval of the Clinic board of directors or a designated Clinic board member.
79. Clinics shall reimburse actual meal expenses incurred in Canada according to the following Government of Ontario rates as set out in Appendix A.
80. Requiring original, itemized receipts with claims for reimbursement of actual meal expenses is at the discretion of the clinic Board of Directors.
81. Costs for meals outside Canada and the Continental USA will be reimbursed based on actual cost of meals. Receipts for meals outside of the Canada and the Continental USA must be obtained and submitted.
82. Reimbursement must not exceed the amount actually spent (including taxes and gratuities) (as validated by a receipt accompanying the claim, if required).
83. Clinics may approve reimbursement of actual meal expenses that exceed the rates set out above if the reimbursement is consistent with the Principles section of this Directive and in accordance with the principles to guide exceptions to the rules section of this Directive. Clinics shall require that every claim for such reimbursement be accompanied by a written explanation with sufficient detail when the meal rate is exceeded.
84. Reimbursement of meal costs shall not include the reimbursement for any alcoholic beverages.
85. Clinics shall not reimburse for meals consumed at home prior to departure or on return, or for meals included in the cost of transportation, accommodation, seminars and/or conferences.
86. Reimbursement of an expense for a meal consumed within the headquarters area may trigger a taxable benefit. A taxable benefit is not triggered by the reimbursement of such a meal expense, however, where: (a) the claimant is working an additional three or more hours immediately before or after his or her usual hours of work, and (b) such overtime work is infrequent and occasional in nature (less than three times a week). In general, such a working meal is to be consumed in the workplace.

Training and Off-site Conferences

87. The clinic may provide meals or reimburse employees reasonable and appropriate meal expenses. You may incur a meal expense when you are on clinic business and you:
- are away from the office area (i.e., at least 24 km) over a normal meal period; or
 - have prior approval for the expense (e.g., a business meeting within the office area that must occur over lunch). This will include attending training, orientation, or off-site management meetings.
88. Meals must be extended in an economical and consistent manner when:
- It facilitates clinic business; and
 - it is considered desirable as a matter of business, courtesy or protocol.
89. The expense incurred being greater than \$10.00 for breakfast and for a full day \$22.50 per person attending, excluding dinner (the cost per person should align with meal rates in this Directive). The corporate credit card must be used for all catering. Include information on the event with the approval for any type of catered meal (e.g., working lunches); include agenda for the meeting and list of attendees – this information is required for audit.

Hospitality Expenses

90. Hospitality is the provision of food, beverages, accommodation, transportation or other amenities at public expense to persons who are not engaged in work for the Clinic. Hospitality should be extended in an economical, consistent, and appropriate way when it will facilitate Clinic business or is considered desirable as a matter of courtesy.
91. Hospitality may be extended on behalf of the Clinic when:
- Engaging representatives of other organizations in discussions on official Clinic matters;
 - Providing representatives of other organizations with an understanding and appreciation of the Clinic and its work;
 - Sponsoring formal conferences for representatives of other organizations;
 - Conducting prestigious ceremonies that are attended by distinguished persons.
92. Clinics shall require that all hospitality functions that are exceptions to the above must have prior approval of a quorum of the Clinic board of directors.
93. Where hospitality events are extended by the Clinic, and where the guests include vendors (current or prospective) to the Clinic, Clinics shall require that

Clinic Managers/Executive Directors have responsibility to obtain prior approval of a quorum of the Clinic board of directors to ensure that the event does not give, or is not perceived to give, preferential treatment to any vendor.

94. Acceptance of hospitality from vendors (current or prospective) by a Clinic may constitute a conflict of interest, and may therefore be prohibited. Clinics shall require that Clinic Managers/Executive Directors have responsibility for ensuring that Clinic employees are aware of their conflict of interest obligations.

Location

95. Clinics shall require that Clinic facilities are used when these are appropriate and available. Prior approval of a quorum of the Clinic board of directors must be required for hospitality in private residences or less formal or recreational settings.

Costs

96. Functions should minimize costs but be consistent with:

- The status of the guest(s);
- The number of persons attending; and,
- The business purpose to be achieved.

Internal Control

97. Clinics shall ensure that hospitality expenses are recorded, and records contain the following information for each function:

- The circumstances, including any requiring special authority;
- The form of hospitality (breakfast, lunch, dinner, reception, refreshments, etc.);
- The cost supported by receipts;
- Name and location of the establishment (Clinic facility or other);
- The number of attendees listed by category (i.e. guests, Clinic persons);
- Names of individuals entertained, their titles and company name; and,
- Approvals by appropriate individuals.

Recipients of Hospitality

98. Clinics shall require that Clinic employees or members of Clinic boards of directors only be invited to attend a hospitality event as Clinic representatives if they have direct involvement in the business purpose of the event. The number of Clinic representatives should be limited to those necessary for the function and should be kept to a minimum. The host extending the invitation must document and justify the

list of Clinic representatives.

99. Clinics shall require that Hospitality extended to the spouse of a host or Clinic representative must be restricted to situations where the presence of the spouse enhances the conduct of the function or because of protocol. Reimbursement of expenses incurred by a spouse shall be subject to the following conditions:
- Expenses such as travel, event tickets or tours may be paid only on authorization of the Clinic board of directors
 - Expenses so authorized must be reimbursed to the persons concerned.
100. Part of normal business hospitality may include the consumption of alcoholic beverages with a meal or during a reception. Clinics may reimburse the cost of alcohol for hospitality events. The cost of alcoholic beverages cannot exceed the cost of food. Preference should be given to wine, beer and spirits produced in Ontario when offering such refreshment to guests. Such hospitality requires prior approval of a quorum of the Clinic board of directors, in writing.

Gifts of Appreciation

101. Clinics may permit token gifts of appreciation, valued at up to \$30, to be extended to persons who are not attached to the Clinic in exchange for pro bono services. Clinics shall require that gifts valued above \$30 be justified and approved by the Clinic Manager/Executive Director.

Responsibilities

102. Clinic Boards of Directors are ultimately responsible for compliance with the Directive. Clinic Boards shall require that Clinic Managers/Executive Directors ensure compliance with this Directive, have controls in place to monitor compliance and take appropriate corrective action.
103. Clinics shall require that travellers
- consider alternatives to travel such as teleconferencing and videoconferencing; and, obtain approval from appropriate authority levels for travel;
 - obtain written authorization in advance by using appropriate travel request forms. In exceptional circumstances, travel may be post-authorized;
 - request and accept the lowest fare practicable;
 - supply an itinerary to and notify their manager in the event of any changes, so that travellers may be contacted in an emergency;
 - in the event of changes, cancel hotel bookings prior to 6:00 p.m. on the day of arrival to avoid “no-show” charges. Clinics shall require that penalties

incurred for noncancellation of guaranteed hotel reservations will be the Clinic employee's responsibility and will be reimbursed only in exceptional circumstances;

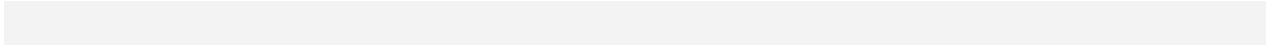
- if necessary, secure passports and visas, and obtain required/recommended immunizations or medications before travelling;
- submit all travel expense claims on a timely basis, and no later than the end of the first quarter of the fiscal year following the fiscal year in which the expense was incurred;
- report any taxable benefits to CRA;
- become familiar with, and adhere to, the provisions of this Directive; and
- follow applicable conflict of interest rules and/or regulations.

104. When submitting an expense claim, Clinics shall require that claimants:

- verify the travel and other business-related expenses;
- provide explanations (or proof of prior approval from an appropriate spending authority) for unusual expenses, and when claiming for another Clinic employee/ appointee/ consultant;
- attach original receipts to support expense claims, where required;
- note any expenses that are reimbursable by another ministry, or classified agency;
- provide descriptions for expenses claimed; and
- submit all expense claims on a timely basis, and no later than the end of the first quarter of the fiscal year following the fiscal year in which the expense was incurred.

105. Clinics shall require that those required by this Directive to approve expense claims:

- ensure that expenses are consistent with the principles of this Directive (work-related, modest and appropriate, and strike a balance among economy, health & safety, and efficiency of operations) and comply with Clinic policy;
- determine and authorize when business travel is necessary;
- ensure that all travel arrangements are consistent with the provisions of this Directive;
- consult with the person to ensure travel arrangements accommodate their needs and interests, and the Clinic's operational requirements;
- ensure that expenses were necessarily incurred in the performance of Clinic business;
- ensure that appropriate receipts are provided to support expense claims, where required, and that claims documentation is stored within the office;

- conduct regular spot checks to ensure claims comply with the requirements of this Directive;
 - ensure that any unusual items are explained appropriately or proof is given of prior approval;
 - ensure that Clinic employees and members of the Clinic board of directors are aware of all conflict of interest rules and/or regulations;
 - ensure that the principles and mandatory requirements contained in this Directive are adhered to within the Clinic;
 - approve exemptions when, in their judgment, there exists a legitimate reason for doing so;
 - authorize reimbursement, in exceptional circumstances, of expenses not specifically mentioned in this Directive.
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Appendix A: Reimbursement Rates

Kilometre Reimbursement Rates for Personal Vehicle Use

Kilometres Driven	Southern Ontario (\$ per km)	Northern Ontario (\$ per km)
0 – 4,000	0.40	0.41
4,001 – 10,700	0.35	0.36
10,701 – 24,000	0.29	0.30
More than 24,000	0.24	0.25

Dependent Care Expenses

- Daily Maximum with written declaration: \$35.00
- Daily Maximum with receipt of caregiver: \$75.00

Meal Rates within Canada

Meal claims include taxes and gratuities.

The total daily maximum for meals is \$45.00 for travellers away from normal place of work on the clinic business for a minimum one full day, including taxes and gratuities.

When the clinic hosts events where breakfast and lunch are provided, then the total daily maximum is \$45.00, including taxes and gratuities

Meals will be reimbursed for their actual cost (including taxes and tips) according to the following rates:

Breakfast:	\$10.00 per day
Lunch:	\$12.50 per day
Dinner:	\$22.50 per day

Employees can allocate the daily maximum allowance among the three meals for a full day of meal claims (i.e. breakfast, lunch and dinner). For less than a full day of meal claim, claimants will use the per meal rates as their guide. Where more than one meal is claimed for any day, the expense may be combined but the expense cannot exceed the maximum allotted between the meals regardless of what was paid for each meal. For example, lunch and breakfast costs may be combined in the expense claim to the combined maximum allotted of \$22.50; but it is not

permitted to combine the maximum amounts for breakfast and lunch (\$22.50) to claim for brunch only. Employees cannot claim the maximum 3 meals rate of \$45.00, if only 1 or 2 meals are eaten or the employee was only away for part of the day.

Requiring original, itemized receipts with claims for reimbursement of actual meal expenses is at the discretion of the clinic Board of Directors.

Reimbursement must not exceed the amount actually spent (including taxes and tip).

For information on reimbursement of meal expenses incurred outside Canada see the "Meals" section of this policy.

Appendix B: Ridesharing and Property Letting Services Guidelines

Ridesharing Services

- Definition: a car service with which a person can use a smartphone app to arrange a ride in a usually privately owned vehicle.
- Any service such as “Uber” and “Lyft” that provide ridesharing services are not to be used by clinic employees.

Property Letting Services

- Definition: a property rental service with which a person can arrange a rental of a residential property.
- Any service such as “Airbnb” that provides short term rental to residential properties are not to be used by clinic employees.
- Bed and Breakfast establishments are exempt from this rule, and are allowed to be used as a mode of accommodation by clinic employees.