

SERVICE COORDINATION SUPPORT			
Chapter: 5.	FINANCE	Number:	5.1.06
Section: 1.	GENERAL	Issue Date:	
Subject: .06	TRAVEL & HOSPITALITY EXPENSES	Effective Date:	2012-12-07
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		Replaces:	
POLICY AND PROCEDURE			

## 1.0 DEFINITIONS

- 1.1 **Hospitality expenses:** provision of food, beverage, accommodation, transportation and other amenities paid out of public funds to people who are not engaged to work for agencies designated broader public sector such as SCS or any of the Ontario government ministries, agencies and public entities (***Broader public sector expenses directive***).
- 1.2 **Managerial Discretion:** the administrative authority to make decisions and choices with some degree of flexibility, while maintaining compliance with the Directive. There is no discretion to depart from the principles and the mandatory requirements of this Directive. All decisions should be taken very carefully. When exercising discretion, the rationale must be documented and filed with the claim.
- 1.3 **Approver:** A person with the authority to make approvals under this Directive.
- 1.4 **Claimant:** Anyone making a claim under the terms of this Directive.
- 1.5 **Consultants and Contractors:** Individuals or entities under contract to ministries or to classified agencies providing consulting or other services.
- 1.6 **Itemized receipt:** Original document identifying the vendor, the date and amount of each expense item paid by the claimant.

## 2.0 POLICY AND PURPOSE

SCS has established expense rules applicable to Board Members, employees and consultants and contractors engaged by the organization, providing consulting or other services. All claims for reimbursement for travel and other expenses must comply with the principles and rules of the [Travel, Meal and Hospitality Expenses Directive](#) which is available on the [Ministry of Government Services website](#). This directive sets out rules for claiming reimbursement for work-related travel, meal and hospitality expenses.

SCS shall promptly reimburse employees for reasonable and necessary travel and miscellaneous expenses incurred by them in the course of carrying out their work responsibilities and conducting SCS's business.

### **3.0 PROCEDURE**

#### **3.1 Responsibilities**

- To establish the framework for using SCS funds for travel and related expenditures within and outside of the SCS geographical jurisdiction
- To improve accountability and clarity in reimbursement of travel work related expenses.
- For the purpose of this Directive, travel does not refer to a person's regular commute to work – expenses related to a person's regular commute are not reimbursable.
- Alcohol is **not** to be claimed and will **not** be reimbursed as part of a travel or meal expense
- Should there be a situation where there is an overpayment to a claimant, it is considered a debt owing to the agency and must be repaid via payroll deduction.

##### **3.2.1 Employees are responsible for:**

- Familiarizing themselves with this document prior to incurring expenses;
- Following the principles and rules set out in this Policy and Procedure;
- Seeking timely direction when there are questions of application
- Obtaining appropriate approval **prior** to making travel arrangements or incurring expenses;
- Submitting original, itemized receipts with all claims (credit card slips are not sufficient). If there is not an itemized receipt, a written explanation must be submitted to explain why the receipt is unavailable and a description itemizing and confirming the expenses must be provided;
- SCS reserves the right to not reimburse unsubstantiated travel expenses.

##### **3.3.1 Approvers are responsible for:**

- Ensuring staff are aware of the requirements of this Policy and Procedure;
- Approving expenses and ensuring that the expenses were necessary and incurred while performing agency business;
- Approving completed claims that include all appropriate documentation;
- Exercising managerial discretion judiciously
- Seeking timely direction when there are questions of application
- Taking appropriate action in the case of non-compliance
- Not approving their own expenses

### **3.2 Travel**

#### **3.2.1 Extended Travel**

- **Travel Arrangements**
- When a group is travelling, travel arrangements are to be coordinated to achieve the lowest overall cost possible (i.e. staying at the same lodging, sharing rental cars, taxis).
- Prior written approval is required for the following
  - All travel outside of the National Capital Region needs to be pre- approved by

the employee's Director (with the exception of Regionally Designated Positions);

- If the travel is training related, written approval is required from the employee's immediate supervisor and the HR Supervisor is required using the Training Authorization form. if it is training related;
- Long term stays for more than three consecutive nights;
- International Travel.
- Under no circumstances shall SCS reimburse employees for expenses incurred by travelling companions not travelling on official SCS business.
- Participation in frequent flyer or other loyalty programs is permitted provided that you choose the most cost-effective accommodation or method of travel.
- Loyalty points can be redeemed at the user's discretion; however, they cannot be redeemed for cash by using the points for business purposes and then submitting a claim for reimbursement.

### **• Air Travel**

- When air travel is selected as being the most practical and economical way of travelling, the economy class will be chosen.
- Where possible, a flexible economy class rate is to be selected to minimize possible change fees;
- When filling out an expense claim, the e-invoice should be attached to the claim indicating the passenger name, the cost of the flight and the flight itinerary.

### **• Ground Transportation**

- When train travel is selected as being the most practical and economic way of travelling, the economy class will be chosen.
- Business class may be acceptable with prior approval in limited circumstances such as:
  - the need to work with a team;
  - choosing a travel time that allows you to reduce expenditures on meals or accommodation (e.g., compare an economy (coach) class ticket plus a meal with the cost of a ticket for VIA 1, where the meal is included);
- Taxis, subways or buses may be used where this represents a practical, safe and economical means of transportation.
- For transportation to and from airports, shuttle service is preferred. Private luxury car and driver services arranged in advance are prohibited.
- When road transportation is the most practical, economical way to travel, car rentals are preferable over the use of one's personal vehicle.
- When renting a vehicle, the vehicle selection must be guided by the principle that the rental vehicle chosen is of the most economical and practical size, considering the business purpose, number of occupants and safety (including weather) considerations.
- Gasoline charges incurred with a rental vehicle will be reimbursed with appropriate receipts.
- The rental of luxury and sports vehicles is prohibited.
- In order to avoid higher gasoline charges, please refuel your rental car before returning it.
- Reimbursement is allowable for parking, and tolls for bridges highways and ferries, when driving on SCS business.
- Parking costs incurred in the office area as part of a regular commute to work will

not be reimbursed.

- There is no reimbursement for traffic or parking violations.
- Ride-hailing services can only be used and reimbursed under the following conditions:
  - in municipalities where ride-hailing services are regulated and appropriately insured; and
  - where a standard (that is, non-premium and single occupancy) service is used.
  - It is expected that gratuities for taxis and ride-hailing services are kept reasonable.

- **Accommodation**

- Accommodation should be selected based on cost, safety and proximity to venue where SCS business will be conducted.
- For commercial accommodation, employees will be reimbursed at the standard room rate. Employees who use suites or rooms on executive floors will be reimbursed for the equivalent of a single room accommodation at the same location.
- Reimbursement claims for hotel accommodation within SCS geographical jurisdiction area will not be accepted unless pre-approved by the employee's Director.
- Penalties incurred for non-cancellation of guaranteed hotel reservations are the claimant's responsibility and may be reimbursed only in an exceptional circumstance.
- Private stays with friends or family are acceptable, and a cash payment or gift may be provided to the friends or family:
- A maximum of \$30 per night is allowed for accommodation including any meals with friends or family, in lieu of commercial accommodation. Instead of a receipt, you must submit a written explanation describing the purpose of the trip, identifying the host and the number of days you stayed.
- The \$30 value may be given in the form of a small gift (which must be accompanied by a receipt) or by cash

- **Meals**

- Staff will be reimbursed as per the established meal rate when travelling for SCS (please refer to the rates in Appendix A).
- Each employee is responsible for claiming his/her own meal expenses and SCS does not expect any employee to incur the cost of meals for a client/partner or another employee if it is not group travel. In special circumstances, where employees may find it necessary to purchase meals/coffee for clients/partners, the supervisor will authorize this special expense within the limits outlined in this procedure.
- The maximum cost of meals that can be paid to an employee when travelling is \$50.00 per day regardless of the cost of each meal. This amount is broken down to reflect the maximum reimbursable amount for each meal: breakfast, lunch and dinner if those meals are being taken separately.
- If travelling for less than a full day, meals will be reimbursed to the maximum of each meal.
- The rates are not an allowance; they are for individual meals. An employee must have eaten a meal to be able to submit a claim for reimbursement.
- Alcohol cannot be claimed and will not be reimbursed as part of a travel or meal

expense. There are no exceptions to this rule.

- Lunch is reimbursable if the circumstances of travelling do not permit the employee to have a normal lunch. If an employee is out for a meeting during the regular lunch hour that does not guarantee reimbursement of lunch.
- Supper is provided after 5:00 PM;

- **Personal Care**

- If traveling on business for five consecutive days or more, reimbursement is allowed within reasonable limits for laundry and dry-cleaning expenses provided itemized receipts are provided.
- There will be no reimbursement for personal or recreational items (e.g., cosmetics forgotten at home, pay-per-view movies, or items from the mini- bar).

- **Telecommunication**

- Wherever possible, you are expected to use the least expensive means of communication.
- The use of audio or video conferencing is a cost-effective alternative to travel.
- When you are away conducting SCS business, reimbursement will have made for reasonable, necessary personal calls home for each night away; and the following additional business-related expenses, such as:
  - business calls
  - emergency calls from air or rail phones
  - internet connections and computer access charges
  - facsimile transmissions
  - word processing and photocopying services
  - rental and transportation of necessary office equipment

### **3.3 Hospitality**

**3.0.1** Hospitality expenses apply only when the provision of food, beverage and accommodation, transportation and other amenities are paid out of public funds, for people who are not engaged to work for SCS. Hospitality may be extended in an economical and consistent manner when:

- It can facilitate business; and
- It is considered desirable as a matter of courtesy or protocol

**3.0.2** Hospitality may not be applied or reimbursed when it is used for the benefit of anyone who is employed by SCS ex: for retirement parties, social events,

**3.0.3** Hospitality may include the consumption of alcohol at a meal or a reception with invitees, but only when there is a business case. Hospitality is considered appropriate when:

- Engaging is discussion of official public matters or sponsoring formal events
- Providing people of charitable organization with an understanding of SCS functions
- Honoring distinguished people for exceptional public services;

**3.3.4** 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 SCS and a consultant or contractor. Therefore, they cannot claim or be reimbursed for such expenses including but not limited to

- Meals, snacks and beverages
- Gratuities
- Laundry or dry cleaning
- Personal telephone calls

### **3.3.5 Service of Alcohol as Hospitality:**

Prior written approval is required by the Executive Director for the services of alcohol as hospitality. Reimbursement of alcohol expenses will only be allowed if the appropriate approvals are in place. Alcohol should only be provided in a responsible manner, e.g. food must always be served when alcohol is available.

## **3.1 Expense Procedures**

### **3.1.1 Reporting travel expenditures**

- In order to claim travel expenses, staff are expected to submit their expense claim on a monthly basis.
- Claims for expenses that are older than 90 calendar days will not be reimbursed unless approved by the Executive Director.

### **3.1.2 Processing Payment of travel expenses**

- The employee completes an expense claim form on a monthly basis.

### **3.1.3 Receipts**

- Original receipts are required for all travel expenses.
- Neither credit card statements nor credit card slips are acceptable substitutes for original itemized receipts.
- Failure to provide accurate receipts may result in disallowance of the incurred expenses.

### **3.1.4 Payment of Travel Expenditures**

- It is not intended that SCS employees use personal funds to finance SCS business travel costs. Travel expenses may be paid using the following options:
- SCS corporate credit card
- Personal credit card
- Expense claim
- Use of the personal credit card is the less preferred alternative, yet might be requested when registering into a hotel.
- SCS does not pay for service charges, interest or annual fees associated with personal credit card usage; this is the sole responsibility of the cardholder.
- If a personal credit card has been used for the purpose of carrying SCS business, the card-holder should fill out an expense claim immediately and the finance department will take appropriate measures to ensure quick reimbursement of such expenses. All expense claims must be supported by a prior requisition process and approval by a Director.

**4. ATTACHMENTS**

- 4.1 [Appendix A – Rate and Eligible/Ineligible expense summary](#)
- 4.2 [Expense Claim Form](#)

**5. REFERENCES AND RELATED POLCY AND PROCEDURE**

APPENDIX A

**Rates**

Meals	
Breakfast	\$10
Lunch	\$15
Diner	\$25
Total	\$50

<b>Mileage: \$0.605/km</b>
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\*\*\*\*Meal rates include taxes and gratuities