

<b>Policy Title:</b>	<b>Business Expenses</b>
<b>Policy Type:</b>	<b>Administration</b>
<b>Policy #:</b>	<b>ADM 02</b>
<b>Policy Authority:</b>	<b>Board</b>
<b>Effective Date:</b>	<b>June 2023</b>

## **PURPOSE**

This policy provides guidelines for the reimbursement of reasonable business expenses incurred by staff and/or Board members for the use of Clarington Public Library, Museums and Archives (CPLMA) issued credit cards. Eligible expenses include travel, hospitality, conference costs, mileage, and meal expenses.

## **POLICY**

Reasonable and out-of-pocket business expenses shall be reimbursed, provided that the amounts claimed are based on sound judgment, transparency and with proper regard to economy.

Reimbursed expenses are subject to examination by Administration and/or external auditors and must be completed with care and accuracy.

## **BUSINESS EXPENSES**

1. Managers shall pre-approve all eligible out-of-town travel expense requests for their employees.
2. Signed Staff and Board Expense Forms shall be submitted monthly to the employee's manager for approval. Upon approval, the manager will assign the appropriate account number and submit to Administration for processing. The form should be submitted within thirty (30) days from the date in which the expenditure was incurred.
3. Itemized original receipts supporting the expense must be attached to the submitted form. Original receipts shall include detailed information as to location, description, quantity, and pricing including taxes, if applicable.
4. Eligible items not substantiated by itemized receipts shall not be reimbursed. All expenses without original receipts are the employee's responsibility.
5. The itemized expenses should include the appropriate account numbers on the submitted form.
6. Meal costs will be reimbursed in accordance with the Meal Expense Guidelines, outlined in Appendix A of this policy.

## **CPLMA ISSUED CREDIT CARDS**

1. Clarington Public Library, Museums and Archives shall only use the exclusive, Administrative-approved bank supplier of CPLMA credit cards.
2. Issuance of credit cards and cardholder limits shall be determined by the CEO or designate and the Manager of Business Administration.
3. CPLMA credit cards are user specific and may only be used only by the cardholder.
4. Lost or stolen credit cards must be reported and cancelled immediately through CPLMA's credit card supplier as well as reported to the Manager of Business Administration.
5. Cardholders are responsible for ensuring that CPLMA credit cards are used solely for business purposes, and in accordance with the financial authorities as outlined in Appendix A of this policy.
6. Failure to comply with the conditions set forth in this policy can result in one or more of the following actions: cancellation of the card; loss of CPLMA credit card privileges; deduction of misused funds from the cardholder's salary and/or termination of employment.

## **ACKNOWLEDGEMENT AND AGREEMENT**

I, \_\_\_\_\_, acknowledge that I have read and understand the Business Expenses Policy of the Clarington Public Library, Museums and Archives. I agree to adhere to this policy.

I understand that if I abuse this policy, I may face punitive or corrective action, up to and including termination of employment. Total reimbursement of all misappropriated monies shall also be required.

Employee signature: \_\_\_\_\_

Date: \_\_\_\_\_

## **APPLICABLE TO CPLMA CREDIT CARD HOLDERS**

Card #: \_\_\_\_\_ Expiry date: \_\_\_\_\_

Card limit: \_\_\_\_\_

Cardholder Name and Signature: \_\_\_\_\_

CEO Authorization: \_\_\_\_\_

## APPENDIX A

### FINANCIAL AUTHORITIES

Area/Authority	Library Board	CEO M. Machacek or Director Alison Dee	Senior Managers Keisha Gomes and Megan Elliott
<b>FUNDING REQUESTS</b>			
<b>Operating and Capital Budgets</b>	Recommend to Council	Recommend to Board	Provide input
<b>EXPENDITURES</b>			
<b>Operating and Capital</b>	Approve > \$100,000 Receive for information Receive for information Receive for information	Issue Tender > \$100,000 Approve < \$100,000 Formal quotes (3) > \$25,000 < \$100,000 Informal quotes (3) > \$5,000 < \$25,000	Approve within own budget < \$5,000
<b>Consulting Services</b>	Receive for Information Approve > \$30,000	Approve < \$30,000 Issue RFP > \$30,000	Recommend
<b>Credit Cards</b>	N/A	< \$10,000	< \$3,000
<b>Purchase Orders - Regular</b>	N/A	Approve Purchase Orders > \$5000	Prepare Purchase Orders > \$5,000 Approve Purchase Orders < \$5,000
<b>Purchases - Emergency</b>	Receive for information if cost > policy or budget	Approve < \$25,000 Inform Board if cost > policy or budget	Approve < \$5,000 Recommend
<b>Purchases - Direct</b>		Approve over budget limit	Approve within own budget < \$5,000
<b>Supplies</b>		Approve over budget limit	Approve within own budget < \$5,000

### MEAL EXPENSES GUIDELINES

1. Business meal costs including CPLMA, and third parties will be reimbursed under the following circumstances:
  - a. meal costs are determined to be necessary for business purposes in the best interest of the CPLMA;
  - b. a stated business purpose is provided;
  - c. all attendees are detailed on the "Request of Reimbursement" Form; and
  - d. if more than one employee is in attendance, the most senior employee shall pay.
  
2. Employees shall be reimbursed for consumed meals, related to travel and conference, in accordance with the following daily maximum reimbursable amounts, including taxes and gratuities of \$65.00, with a \$35 cap for a single meal. This is not to be considered as a daily meal allowance.
  1. Breakfast - \$15
  2. Lunch - \$20
  3. Dinner - \$30
  
3. All reimbursement requests for meals require a receipt and should indicate the purpose; attendees; employee signature; supervisory approval and date(s).
  
4. Credit card receipts, providing only the vendor and total expense will not be accepted.
  
5. Alcoholic beverages will not be reimbursed.

## **ATTENDANCE AT FUNCTIONS**

1. Expenses associated with attendance at functions are eligible if the primary purpose of attending the function is to
  - Represent CPLMA;
  - Derive a benefit for CPLMA;
  - Advance the interests of CPLMA; or
  - Attend the function as required by CPLMA
2. Examples of “business” in relation to functions include, but are not limited to:
  - Attendance at conferences, conventions, workshops, training or seminars
  - Receiving or accepting an award or speaking at a function
  - Representing CPLMA on a goodwill basis, and
  - Attending equipment or service demonstrations.
3. If attendance at the function is required, all allowable expenses should be fully compensated. The level of compensation (full or partial) for functions that are not required is dependent on the availability of funds in the department's budget and is at the discretion of the approver of the request. Expenses incurred by a spouse or companion are not allowed.

### **Registration Fees**

4. Registration fees may be paid in accordance with the schedule established for the function.
5. Registration fees for a spouse or companion will not be reimbursed by CPLMA.

### **Accommodation**

6. If an overnight stay is required in conjunction with attending a function, accommodation may be allowed:
  - At the room rates charged for the function, or
  - At the hotel's rate for a standard room, or
  - The next lowest rate available at the time of booking, whichever is less.
7. Employees are responsible for payment of any voluntary room upgrades.

8. Accommodation expenses for additional days may be preapproved at the discretion of the Director, or designate, to facilitate reasonable travel times.
9. If the need for additional days was not anticipated and preapproval was not possible, the reason for the additional days must be included with the supporting expense documentation. A receipt from the hotel showing the dates of the stay and detailing all expenses must be provided. Credit card receipts or statements are not acceptable.

### **Incidental Expenses**

10. Expenses for items that are work-related (e.g. reference books) or that are required to conduct business may be allowed. Staff should first determine if current vendor agreements exist and purchase items covered by existing CPLMA contracts. Expenses for personal items will not be allowed.

### **Transportation**

11. Transportation-related costs associated with CPLMA business may be allowed, including:
  - Parking
  - Taxi, subway, bus, GO train fares (where a transit system operates with reloadable cards, such as Presto, employees may only load the amount intended for travel on CPLMA business to be completed by the next expense report deadline. The card balance after travel must be zero.)
  - Toll highway charges
  - Economy air, rail or bus fare available at the time of booking (bookings should be made in advance whenever possible). Employees are responsible for payment of any voluntary upgrades; at the approver's discretion, costs associated with seat upgrades may be reimbursed in exceptional circumstances (e.g. medical conditions)
  - Mandatory checked baggage fees
  - Mandatory payments such as entry fees, entry visas and departure taxes to and from transportation terminals
  - Travel to and from public transportation terminals, provided such transportation is actually used by the traveller
  - Additional transportation expenses incurred as a result of reasonable accommodation for accessibility needs of employees with disabilities (e.g. accessible taxi service)

- Cycling to and from local destinations equivalent to the transit ticket fare for the same trip, provided that the trip is made using a personally owned bicycle and is at least one (1) km in length
  - Travel cancellation insurance
  - Expenses associated with the use of a small to mid-size rented automobile for travel to and from a function, provided the expense does not exceed the cost of taxi fares for the same purpose and a cost justification for the rental car is included with the claim (use of the automobile for personal business is not an allowable expense), and
12. Payment of fines or charges under applicable legislation (e.g. the Highway Traffic Act; the Highway 407 Act; Parking Offences, other Provincial Offences) issued in an employee's name are the employee's responsibility. Departmental directors may approve exceptions to the payment of employee fines or charges, in writing, including a detailed explanation for the exception. An image of the approval must be attached to the expense report.

### **Approval Requirements**

13. Expenses for the CEO shall be approved by the Board Chair