

SECTION 4: FINANCE AND TRAVEL

4.1 Financial Expenditures and Signing and Authorization Limits

Tikinagan Child and Family Services will use purchase orders, cheque requisitions, contracts and leases for all financial commitments. As verbal commitments made on behalf of Tikinagan Child and Family Services may be legally binding but the terms of the same may be difficult to ascertain or prove, all commitments on behalf of Tikinagan Child and Family Services must be made only in writing and must be within the employee's authorized expenditure/authorization limit. Only the Executive Director or designate has the authority to enter into Contracts.

Goods & Non-Consulting Services

Two (2) quotes will be obtained for capital equipment purchases, including vehicles, where the cost of the same is over \$5,000.00. Three (3) quotes will be obtained where the cost is \$25,000.00 - \$100,000.00. Quotes over \$100,000.00 must be tendered through an open and competitive bidding process. Quotations will be reviewed by the Director of Finance & Administration.

Signing Authority & Limits

Position	Signing Limit	Signing Authority
<u>Program Support</u> File Clerk Finance Clerk Human Resource Clerk Maintenance Worker Payroll Clerk Administrative Support Staff Secretary/Receptionist Trainer/Assistant Executive Secretary Other Administration positions Prevention Services Co-Ordinator	NONE	- can <u>request</u> to purchase goods/services only by completing a child care cheque requisition, cheque requisition or a purchase order
<u>Front-line</u> Adoption Worker Residential Care Worker Casual/Relief Worker Child Care Worker Community Support Worker Family Services Worker Intake/Investigation Worker On-Call Coordinator	NONE	- can <u>request</u> to purchase goods/ services only by completing a child care cheque requisition, cheque requisition or a purchase order

All Front-line Supervisors	- up to \$1000.00	- <u>can</u> approve child care expenses (as outlined in Section 5), travel, time sheets, for immediate staff, graduation gifts, emergency financial assistance, cribs, playpens, car seats, groceries for home visits, client medications
All Front-line Assistant Supervisors	-up to \$500.00	- <u>can</u> approve child care expenses only (as outlined in Section 5)
Administration/Finance Supervisors	- up to \$2000.00	- <u>can</u> approve travel, timesheets, administrative / office supplies.
Finance Manager	- up to \$7,500.00	- <u>can</u> authorize agency expenses
Executive Assistant	- up to \$2000.00	- <u>can</u> authorize Board of Directors' expenses. - <u>can</u> authorize all expenses directly related to management
Executive Coordinator	- Up to \$2000.00	- Can approve travel for Board members
Directors of Services	-up to \$7,500.00	- <u>can</u> authorize child care expenses (as outlined in Section 5) staff travel and time sheets., medical trips for clients, 1:1 relief services, quarterly visits
Managers	- up to \$5,000.00	
Executive Director Director of Finance & Administration	- up to \$10,000.00 (over \$10,000 must have two authorized signatures – 1 DOS, 1 Mgr)	- <u>can</u> authorize agency expenses including wage increments, building maintenance, rental agreements, vehicle purchases, donations, Board of Directors' expenses, large office furnishings, computers, training, employee crisis assistance, etc.

Signing Authority for Cheques

Any two of the following signatures are required on cheques:

- Executive Director
- Chairperson of the Board
- Secretary Treasurer of the Board
- Director of Finance & Administration
- Director of Service
- Finance Manager
- Finance Supervisor
- Human Resources Manager
- Property Manager

Credit Card Account Holders and Limits

A corporate credit card is available to the following employees to pay for travel or other expenses incurred in the course of carrying out Agency business:

Executive Director
Director of Finance & Administration
Finance Manager – Travel Department

Credit cards are to be used for business purposes only. All receipts and supporting documentation are to be submitted to the Finance Department with a brief notation as to the nature of the expenses being submitted. Credit Card expenses are reviewed monthly by the Executive Director and/or Director of Finance & Administration. The credit card holder is responsible for immediately reporting a lost or stolen card.

Monthly statements are to be paid in a timely manner in order to avoid interest charges. Credit card holders will submit an expense claim including the original receipts for all expenses incurred. Credit card expenses are reviewed monthly by the Director of Finance & Administration.

4.2 Travel

Tikinagan Child and Family Services requires that an employee travel in the most economical way when providing service to our clients and when conducting Agency business.

- When the travel is within our normal geographical district being all Catchment area communities and Winnipeg on the West and Thunder Bay on the East, AND the estimated cost is less than \$1,000, the employee's direct Supervisor must approve the request.
- When the travel is within our normal geographical district but the estimated cost is more than \$1,000, the employee's Supervisor and Manager must approve the request.
- If the travel is outside our normal geographical district, yet within Ontario, the employee's Supervisor, Manager and Director of Service must approve the request.
- If the travel is outside of Ontario, excluding regular business in Winnipeg, the request must be approved by the Executive Director or designate.

All travel requests must be substantiated by written rationale and justification for the travel being approved.

Travel Authorization/Request Form

When required to travel, the employee must complete a Travel Authorization/Request Form (Form P4.2-1) and have it signed by his/her supervisor prior to traveling. Any requests that are submitted with less than 24 hours notice must be approved by their Service Manager.

These procedures must be followed regardless of whether an advance is required or not. An employee must receive authorization to travel.

Travel Advances

- A maximum 2 (two) advances may be outstanding at any one time-more than 2 will not be issued;
- As our year-end of March 31 nears, all travel advance amounts must be repaid and / or will be deducted from the last payroll in March, except those advances issued just prior to March 31.
- The minimum amount of any travel advance is \$50.00
- When requests for travel advances are declined, the employee may not refuse job required travel as a result.

Prior to receiving a travel advance an employee must sign the necessary documentation acknowledging:

- the employee's agreement to comply with the terms of this policy, Acknowledgement of Receipt and Review of Finance and Personnel Policies and Procedures Manual and Authorization to Deduct from Employee's Pay (Form P1.8-1);

- the employee's understanding that any travel advance must be returned in accordance with this policy will be deducted from the employee's pay cheque on the date it is due, unless the employee has made prior arrangements for repayment prior to that date;

When an employee has a travel advance, the employee must submit an expense claim for each trip within 10 working days of the trip. Failure to do so may result in the advance amount being deducted from their pay cheque, as well as possible disciplinary action.

Tikinagan Child and Family Services will not pay excess freight charges for any non-business related freight when an employee travels by air. Any other charges that do not relate to Tikinagan Child and Family Services' business, if not repaid immediately to the Finance Department, will be deducted off the employee's next pay cheque.

Processing of Travel Advances

All requests for travel advances shall be requested a minimum of two days in advance and shall be processed by the finance department. Any exceptions to this must be approved by the Director of Service, Director of Finance & Administration, or the Executive Director.

Travel Arrangements

An employee's travel arrangements are made by the Travel Department. When an Agency vehicle is required, it must be booked in advance. All trips must be recorded in the travel log including trips made with an Agency or private vehicle.

Changes to Travel

All changes to travel arrangements (including cancellations, re-scheduling, mode of transportation, accommodations or duration of trip) must be approved by an employees' supervisor.

All changes to travel arrangements require every employee to:

1. complete a Travel Change/Cancellation Form (Form P4.2-2)
2. have the Travel Change/Cancellation Form authorized by his/her Supervisor during office hours, or by the On-Call Supervisor after office hours
3. fax the Finance Department/ Travel Department

Employees who do not complete and fax the Travel Changes/Cancellation Form are responsible for any surcharges incurred by the Agency.

No Show

Tikinagan Child and Family Services will not be held responsible for "no shows" for any travel related expenses. When Tikinagan Child and Family Services receives an invoice due to an employee's failure to cancel travel arrangements, the employee will be held responsible for this expense. With regard to accommodations, it is imperative the employee either informs the travel desk/on-call Supervisor or calls the hotel to inform of the cancellation before the required cancellation time as determined by the hotel. Failure to comply will result in charges being deducted off the employee's next pay cheque.

Failure to Travel Economically

Travel time, meals and accommodation expenses, and compensating time off (CTO) will not be granted when an employee chooses to use ground travel when air travel is more economical.

Private Accommodation

It is an employee's choice to use private accommodations (i.e. staying with family or friends) instead of a commercial establishment (i.e. hotel/motel). Tikinagan Child and Family Services pays private accommodation expenses up to a maximum of \$50.00 per night other than in Northern communities in the Agency's catchment area. Due to the high cost of living in the northern communities the Agency serves, Tikinagan Child and Family Services will pay a maximum of \$70.00 per night for private accommodation in those communities. A receipt is required for any accommodation over \$15.00 per night. For a list of communities in Tikinagan Child and Family Services' catchment area please see section 5.3.

Weathered In or Out

When an employee is on Tikinagan Child and Family Services' business and weather prohibits him/her from returning to the workplace, accommodation and meal expenses will be paid. The employee will be entitled to his/her regular rate of pay for each day absent from his/her duties.

When traveling for personal reasons and unable to return to work due to weather conditions, Tikinagan Child and Family Services will not be held responsible in any way and will not pay any expenses. The employee will have to use vacation, CTO (compensating time off) or leave without pay for the time absent from work.

Tikinagan Child and Family Services' Vehicles

Employees who operate motor vehicles, including cars, snow machines, boats and all-terrain vehicles are required to be familiar with and adhere to the Tikinagan Safe Driving and Vehicle Use Policy.

Tikinagan Child and Family Services' vehicles are for business use only, are booked in advance and whenever possible are used for all Agency trips.

Daily trip logs will be maintained to ensure tracking of business use of agency vehicles. Mileage logs must be provided/faxed to the Property Department every Monday on the designated form. When Monday is a holiday the logs must be forwarded on Tuesday morning.

Tikinagan Child and Family Services are not responsible for traffic violations or parking tickets that occur while an employee is using an Agency vehicle.

If an agency vehicle is not available then a supervisor's signature is required on the travel authorization form in order for the employee to use their personal vehicle.

When an agency vehicle is available, unless an employee has been authorized to use their personal vehicle, should the employee choose not to use an agency vehicle, then no mileage will be paid but the agency will reimburse gas receipts only.

Tikinagan Child and Family Services' vehicles cannot, for insurance reasons, be used for

personal use or to transport any individuals other than Tikinagan Child and Family Services' clients or on-duty employees and/or Board members.

Family members, personal friends, or any other person other than an on-duty Tikinagan Child and Family Services' employee, is prohibited from being a passenger in a Tikinagan Child and Family Services' vehicle nor are Agency staff permitted to charge for or accept payment of any kind to transport an individual in an Agency vehicle.

All traffic violations involving an agency vehicle must be reported to a Supervisor, Manager or Director or to the Human Resources Department and may result in disciplinary action up to and including dismissal.

Car Rentals

Employees using rented vehicles are required to adhere to the Tikinagan Safe Driving and Vehicle Use Policy.

A car may be rented under extraordinary circumstances only after receiving approval from a Director and only when the expense is more cost-effective than any another mode of transportation (e.g. using a taxi).

An employee must document the reason(s) for renting a car (e.g. a worker is required to move a client a great distance and renting a car provides the most economical means) prior to receiving approval.

Car rentals are processed by the Travel Department. A copy of a car rental agreement must be attached to the travel claim.

Employees do not require the optional loss/damage insurance as Tikinagan Child and Family Services' insurance policy has coverage for non-owned vehicles.

Tikinagan Child and Family Services will not be responsible for any traffic violations, parking tickets, unauthorized car rentals or if a car is towed away.

Personal Vehicles

Employees using a personal vehicle are required to adhere to the Tikinagan Safe Driving and Vehicle Use Policy.

A supervisor has the authority to approve an employee's use of a private vehicle for work-related travel, and may do so in exceptional circumstances even if an agency vehicle is available, providing it is the most economical way and the owner/driver carries the appropriate driver's license and insurance coverage. Mileage @ .53 per kilometer will be provided when an employee has to drive his/her own vehicle with the authorization from his/her supervisor.

Employees using their own vehicles for work purposes must carry no less than 1 million dollars public liability insurance and have an OPCF (Ontario Policy Change Forms endorsement added to their personal automobile policy). An OPCF acknowledges that the vehicle is not for commercial use but gives the driver permission to carry passengers for work-related purposes. All employees will provide the Human Resource Department with a copy of their driver's license and insurance coverage upon their first day of hire.

Licensing and Insurance Information

All drivers are responsible for carrying a valid driver's license. A copy of the license and proper insurance coverage, where required, must be on the employee's personnel file before being allowed to drive Tikinagan Child and Family Services or personal vehicles.

Reporting of Accidents

An employee involved in an accident is required to verbally report the accident immediately to the employee's Supervisor/Manager or a Director if the Supervisor cannot be reached. The employee is required to complete and submit an Accident/Incident Report Form (Form P2.25-1) to their immediate supervisor who then in turn shall report to either the Director of Finance and Administration or the Executive Director. A copy shall also be sent to the Property Manager and the Health and Safety Committee.

If applicable, an Investigation Report (Form P2.25-2) will be submitted in accordance with Policy 2.25 (Accident/Incident Reporting) to the Property Manager, Executive Director or the Director of Finance & Administration. The Employee is also required to complete any report requested by the Police.

Accidents must be dealt with and reported to the insurance company by the Property Manager. A copy of any Accident/Incident Report and the Police Accident Report, if any, will be placed on the employee's personnel file. All of the Tikinagan vehicles will have a card in the glove compartment with the insurance documents that outlines the same in the event of an accident.

Tikinagan Child and Family Services will not be held responsible for any accidents in the event an employee is conducting personal business during working hours.

The Tikinagan Safe Driving and Vehicle Use Policy provisions that apply in the event of an accident must be complied with.

4.3 Travel Expense Claims and Trip Reports

Within 10 days following a Tikinagan Child and Family Services approved trip the employee is required to complete and submit a Travel Expenses Claim Form (Form P4.3-2) to the Finance Dept. and a Trip Report (Form P4.3-1) to their Supervisor.

Travel Expense Claim Form

All travel expenses must be claimed on the Travel Expense Claim Form (Form P4.3-2) on a regular basis and, in all cases, within ten (10) working days, stating the destination, travel dates, times of departure and arrival, the purpose of the trip and expenses. Original / scanned / faxed receipts for all expenses are required / must be submitted with all claims. When a car rental has been authorized, the rental agreement must be attached to the Travel Expense Claim Form. Any unused portion of a plane ticket should be given back to the Travel Clerk. Overpayments, namely amounts reimbursed or paid that are not in accordance with Tikinagan's policies shall be recovered from the claimant. Refer to Section 4.7 for clarification.

Claims must be complete before they are approved by the employee's Supervisor. Approved Travel Expense Claim Forms are submitted to the finance department by the employee.

Where a supervisor/manager decides to exercise discretion in making an exception to policy, and in order to ensure a proper record for audit purposes, the rationale for the exception must be documented and accompany the claim.

Expenses of a personal nature will not be reimbursed. Such expenses include but are not limited to expenses for recreational purposes, personal items, traffic and parking violations.

Trip Report

A Trip Report (Form P4.3-1) must be completed.

Any inaccuracies, misrepresentations or false claims will result in serious discipline up to and including dismissal.

4.4 Meal Expenses

Tikinagan Child and Family Services will provide a reimbursement for meal expenses for all full-time employees and Casual Relief Workers while traveling on agency business.

In accordance with a Policy Directive to all Children Aid Societies in Ontario, the following requirements apply:

1. Reasonable and appropriate actual meal expenses will be reimbursed subject to approval by the usual internal authority / supervisor.
2. Rates of reimbursement for meals will be in accordance with the rates set out below – maximum amount including taxes and gratuities.
3. Original, detailed, itemized receipts must be provided (scanned / faxed / attached) to expense claims for reimbursement of actual meal expenses. Payment slips, e.g. credit / debit card forms are not acceptable “receipts” to support meal costs but are acceptable to support reimbursement purposes for any gratuities actually paid.
4. Reimbursements will not exceed the amount actually spent (including taxes and gratuities) as validated by the receipt accompanying the claim.
5. Reimbursement of meal costs must not include the reimbursement for any costs associated with alcoholic beverages.

Expenses – maximum amount including taxes and gratuities

Meal	<i>Regular Rate</i>	<i>Catchment Area Rate</i>	
Breakfast	10.00	12.00	
Lunch	15.00	18.00	
Supper	22.00	26.00	
Total	Maximum per day: 47.00	Maximum per day: 56.00	

As meal expenses are for while traveling on agency business, breakfast before commencing traveling will not be considered for reimbursement. Detailed travel times must be documented for reimbursement. Adjustments will be made for those employees traveling between the Central Standard Time (CST) zone and the Eastern Standard Time (EST) zone. Lunch can be claimed when travel occurs before 11:30 a.m. Dinner can be claimed when travel occurs before 6:30 p.m. Lunch cannot be claimed if travel ends before 1:30 p.m. Dinner cannot be claimed if travel ends before 6:30 p.m.

If an employee is entitled to more than one meal expense, the total meal allowances can be apportioned between the applicable meals in the employee's discretion. (For example, if an employee is entitled to both the breakfast and lunch meal allowance, the employee can allocate the \$25.00 total allowances as the employee wishes between the two meals. If the employee is entitled to the breakfast, lunch and supper meal allowances, the employee can allocate the

\$47.00 total allowances as the employee wishes to meals during that day.)

When an employee is traveling and a meal is provided by the meeting host/community, the employee cannot claim for a meal expense on his/her travel claim.

If, due to the circumstances in the community, e.g., there is no restaurant, and/or it is cost beneficial for the employee to provide / purchase / prepare their own meals, reimbursement for the amount of food / meals purchased in advance, prior to travel, will be on the same basis as the above maximum rates for meals.

4.5 Mileage for a Private Vehicle

Tikinagan Child and Family Services will pay mileage to employees when they have prior approval from their supervisor to use a private vehicle for business purposes. This approval will only be granted if there are no Tikinagan vehicles available. When using a personal vehicle, mileage for personal use will not be covered.

When an employee has received authorization to use a private vehicle, he/she will be reimbursed for mileage at \$.53 per kilometer. When an employee has received authorization to drive a private vehicle on a winter road (i.e. ice road), within Tikinagan Child and Family Services' catchment area, he/she will be reimbursed at \$.63 per kilometer.

Mileage is calculated from the actual point of departure to the actual return destination. Mileage cannot be claimed when an employee travels to or from his/her home unless it is the shortest distance to the destination. Mileage in excess of the cost of airfare will not be paid unless prior authorization is obtained.