



Expense Policy

Established: 2015

Revised: March 24, 2017

Ontario One Call expects employees to act responsibly and professionally when incurring and submitting costs. Employees, members of the Board of Directors and its sub-committees and task forces and outside consultants will be reimbursed for reasonable expenses incurred while conducting approved business on behalf of Ontario One Call. The following policy provides guidelines and clarification on business expectations and the reporting procedures for the tracking of expenses.

General Guidelines

1. Receipts must be submitted to Finance with a detailed Expense Reimbursement Form within thirty (30) days of incurring the expense. Reports must summarize the following for each expense included on the form:
 - Expense category (ex. Recruitment, travel, training, etc.)
 - The names and titles of the individuals involved
 - Office location if applicable
 - Original itemized receipts for each charge (the back of each receipt must include the name of the person incurring the expense and a brief description of what the expense was for)
2. The applicable department head must approve the Expense Reimbursement Form.
3. Best judgement must be exercised by all individuals when incurring expenses to control costs. Three (3) quotes should be obtained for expenses exceeding \$1,000.00.
4. Expenses of a personal nature will not be reimbursed.
5. Requests for a deviation/waiver of this policy must be submitted in writing to the Executive Director or the Treasurer for approval. Preferably, this is to be done prior to incurring the expense. Final approval for all expenses will be determined by the Executive Director or the Treasurer.

Travel

Written authorization is required for international travel. As a best practice, obtain prior approval for any travel. If you are eligible to use the corporate travel card, use it wherever possible to pay for your travel expenses.



Airplane

Air travel may only be used when authorized by the Executive Director (within Canada) and the Executive Committee for international travel. Economy class will be used within Canada. Journeys outside of Canada will be at the economy class level unless the longest leg exceeds 5 hours, in which case an upgrade to the next class may be considered by the Executive Committee.

Air travel is permitted if it is the most practical and/or economical way to travel.

Train

Travel by train is permitted when it is the most practical and/or economic way to travel.

A coach class economy fare is the standard.

An upgrade to VIA1 or its equivalent may be authorized for journeys longer than four (4) hours to enable the individual to work online during the journey.

Vehicle

All travelers should always consider lower cost options to automobile use, such as audio or video conferencing, when at all possible.

Choosing the Appropriate Vehicle

When road transportation is the most practical, economical way to travel, the order of preference is:

1. rental vehicle
2. personal vehicle, if it is more economical than a rental vehicle

Use of a personal vehicle must be discussed in advance with your approver. The corporation will assume no financial responsibility for the use of your own vehicle other than paying the kilometric rate.

Rental Vehicle

When renting a vehicle, a compact model or its equivalent is required. Any exceptions must be:

- documented and approved prior to the rental if possible; and
- guided by the principle that the rental vehicle is the most economical and practical size, taking into account the business purpose, number of occupants and safety (including weather) considerations.

Larger and sports utility vehicles are prohibited unless prior approval has been provided (in the case of trade shows, etc.).

To avoid higher gasoline charges, refuel your rental car before returning it.

Personal Vehicle

Ontario One Call assumes no financial responsibility for personal vehicles, however will pay the kilometric rate if you are using your own vehicle for business, with prior documented approval.

If you will be driving more than 200 kilometres in a day, you should consider using a rental vehicle.

If using a personal vehicle, keep daily logs to track the business use.

Ontario One Call does not pay for local travel to and from an employee's home office during the course of regular employment. An exception may be made with prior approval, if an employee must visit the office outside of normal working hours to complete a special task or collect materials for a tradeshow.



If you use your personal vehicle while on Ontario One Call business, the following stipulations apply:

- The vehicle must be insured at the vehicle owner's expense.
- It is the driver/owner's responsibility to ensure that the motor vehicle insurance includes coverage for occasional business use of the vehicle.
- Ontario One Call will not reimburse the costs of insurance coverage for business use, physical damage or liability.
- A travel log must be kept detailing kilometres travelled. The use of a personal vehicle for travel exceeding 5,000km/year will result in a change of reimbursement rate as per CRA best practice.

Accident Reporting

All accidents must be reported immediately to local law enforcement authorities and your immediate supervisor. In addition:

- If you are using a rental vehicle, advise the rental car agency and contact the travel card insurance provider to initiate a claim.
- If you are using a personal vehicle, advise your own insurer

Reimbursement and Rates

Rates are based on kilometres accumulated from January 1st of each calendar year using the Canada Revenue Agency (CRA) Automobile Allowance Rates, current at the time.

Expense claims must be submitted with distances calculated in kilometres.

Reimbursement rates for personal vehicles driven outside Ontario will be at the rates for Ontario.

Parking and Tolls

Reimbursement is provided for necessary and reasonable expenditures on parking, as well as tolls for bridges, ferries and highways, when driving on ON1Call 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.

Taxis

Prior approval to use a taxi should be obtained whenever possible. Taxis may be justified in cases where:

- Group travel by cab is more economical than the total cost of having individuals travel separately by public transit or shuttle
- Taking a cab allows you to meet an unusually tight schedule for meetings
- A taxi is the most economical option in the circumstances
- Weather, health or safety conditions indicate it is the best, appropriate option
- Transport of work-related baggage or parcels is required.

Accommodation

Reimbursement for overnight accommodation within your office area will not be authorized or approved apart from emergency or exceptional situations such as:

- You are required to remain close to your office for periods long in excess of (your) standard working hours.
- Your services are deemed necessary for the purposes of emergency or crisis management.



Hotel accommodation will be made for single, standard, business class rooms. Accommodations before or after the days required for business purposes will be considered personal expenses and cannot be claimed unless approved by the Executive Director or Treasurer.

For extended stays at a single location, accommodation must be arranged in advance to take advantage of lower weekly or monthly rates.

Personal Care

If traveling on business for five consecutive days or more, reimbursement is allowed within reasonable limits for expenses such as:

- Laundry
- Dry cleaning
- Hotel valet services (e.g., shirt pressing, suit steaming, shoe polishing, etc.)

You will not be reimbursed for personal or recreational items (e.g., the toothbrush you forgot to bring from home, pay-per-view, or items from the mini-bar).

Tips/Gratuities

You may be reimbursed for reasonable gratuities for porter, hotel room services, and taxis. Keep a record of gratuities paid.

Examples of reasonable amounts for gratuities include:

10%-15% on a restaurant meal

10% on a taxi fare

\$2-\$5 for housekeeping for up to two nights in a hotel, up to \$10 for a longer stay

\$2-\$5 per bag for a porter

Telecommunications

With prior approval, you may use your cell phone for business purposes and be reimbursed for charges incurred. Speak with your approver to determine what is covered in your cell plan and how Ontario One Call wishes to handle long distance or roaming charges.

Wherever possible, you are expected to use the least expensive means of communication, such as internet access through the local network.

If you are away on company business, reimbursement will be made for:

- Reasonable, necessary personal calls home for each night away; and
- 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

Meals

You may incur a meal expense when you are on company business and you are:

- away from the office area (i.e., at least 20 km) over a normal meal period



- have prior approval for the expense (e.g., a business meeting within the office area that must occur over lunch).

Original, itemized receipts are required. Reimbursement is for restaurant/prepared food only.

Reimbursement for groceries must have prior approval and a written rationale must be submitted with the claim.

Reimbursement will not be provided for meals already included in the cost of travel, accommodation, seminars or conferences.

Meal Allowance Per Day

Taxes and gratuities are not included in the meal rates.

Breakfast - 100%	\$20.00
Lunch - 100%	\$25.00
Dinner - 100%	\$40.00
Meal allowance total – 100%	\$85.00