



## POLICIES AND PROCEDURES

<b>TITLE:</b> Reimbursement of Expenses	<b>POLICY NUMBER:</b> A-2-120
<b>APPROVED BY:</b> Chief Executive Officer	<b>DATE:</b> December 1999 (O), August 2002 (R), September 2005 (R), January 2006 (R), August 2006 (R), March 2010 (R), January, 2016 (R); May 2024 (R)

### POLICY:

In accordance with Cota’s Expense Rules Policy A-2-130 employees, students and volunteers will be reimbursed for approved expenses which are:

- directly related to the business of the Cota
- modest and appropriate
- are supported by acceptable documentation

All expenses must be approved by the applicable management representative (Approver) and are subject to submission of original receipts.

### TYPES OF PERMITTED EXPENSES:

Permitted Expenses are those directly related to the business of Cota and may include, but not necessarily be limited to:

#### **Service User Engagement/Support Related Expenses**

- Employees, students and volunteers may be reimbursed for approved Service User engagement/support related expenses incurred in the course of Cota business, such as supplies for group sessions, outings, etc.

#### **Education Expenses**

- Requests relating to educational workshop/sessions, beyond those provided directly by Cota will be assessed on a case-by-case by the Approver in consultation with the Director, Performance and Quality Improvement. In these instances, if an approved educational workshop/education is not successfully completed, the individual may be required to reimburse Cota for any expenses paid.

## **Transportation While Conducting Cota Business**

### **a) Public Transportation and/or Bicycle Allowance Expenses**

- Employees may be reimbursed for the usage of their bicycle at sixty dollars (\$60.00) per month or eighty percent (80%) of a Metropass/TTC Monthly Pass on PRESTO, or as per the Mileage Article. An employee may only submit for reimbursement for one (1) mode of transportation each month, unless otherwise authorized in advance by a manager, due to extenuating circumstances. Employees who regularly work in a specific location on a daily basis will not be eligible for the bicycle or Metropass allowance. However, these employees will be reimbursed for traveling on Cota-related business at the equivalent rate of TTC fare(s) or will be reimbursed for mileage when utilizing their motor vehicle.
- For services that are situated in the downtown core, the Employer reserves the right to restrict transportation reimbursement to a mode(s) of the Employer's choosing provided doing so is reasonable. For example, the Employer may restrict transportation reimbursement for an employee working in downtown Toronto to bicycle usage and/or eighty percent (80%) of a Metropass/TTC Monthly Pass on PRESTO. New employees subject to this transportation reimbursement restriction shall be advised on or before their first day of employment. Existing employees who become subject to this transportation reimbursement restriction shall be given one (1) months' notice of said transportation reimbursement restriction.
- Reimbursements for bicycle or Metropass/TTC Monthly Pass on PRESTO usage will be pro-rated to reflect the employee's full-time equivalence.
- Where appropriate, these payments, or any portion thereof, may be treated as a taxable benefit in accordance with any applicable tax laws.
- The subsidy of the TTC Monthly Pass on PRESTO shall not exceed the cost of a monthly Metropass.
- Employees, students and volunteers who are assigned to work at a specific location or in site- base program on a daily basis will not be eligible for monthly metro pass reimbursement. However, should they be required to use public transportation for occasional authorized Cota business or client activity they will be provided with appropriate fare for transportation or be reimbursed for their fare, in the most economical fashion, as authorized and approved by the applicable manager (Approver)

**b) Mileage/Kilometers**

- Employees, student and volunteers may be reimbursed for travel using their personal vehicle while conducting Cota business at a rate of fifty-nine cents (\$0.59) per kilometer.
- For bargaining unit Service Providers working within the City of Toronto borders, the rate will be paid commencing with the first client visit each day or from the office (includes satellite offices and corporate office), and terminating at the location of the last client visit in a day or the office if this is the last stop.
- For bargaining unit Service Providers who routinely travel outside the City of Toronto boundaries, they will be reimbursed for the difference between their actual distance traveled minus the distance from their home to their respective designated office/satellite office.
- Mileage or any other transportation allowance is not payable when traveling from the employee, student or volunteer's residence to their work location and vice versa. Transportation reimbursement will only be paid for Cota related business.

*NOTE: Employees, students and volunteers will be reimbursed for only one mode of transportation, a Metro pass, Mileage or Bicycle Allowance on a monthly basis, unless otherwise authorized in advance by the Approver due to extenuating circumstances.*

**Parking**

- Employees, students and volunteers may be reimbursed for parking expenses incurred while performing Cota authorized duties such as Service User visits or attending a designated Cota work location intermittently, during the course of their day, to complete administrative duties, attend a team meeting, etc.

Note: employees, students and volunteers who work exclusively on-site at a Cota designated location to perform Cota duties will not be reimbursed for their parking while attending that site.

**Travel & Overnight Accommodation for Conferences**

- All travel and overnight accommodation for conferences needs to be pre-approved by the Approver in consultation with the Director, Performance and Quality Improvement
- Only the most economical and practical expenses will be reimbursed, unless

other arrangements are absolutely necessary, reasonable and explained on the expense claim (e.g., urgency, more than one employee travelling together, multiple localities, taxi because of baggage, etc.).

- The maximum allowable daily meal expense reimbursement while attending a conference which requires overnight accommodation will be \$75 per day and shall not include any expenses related to alcohol.
- Additional charges to hotel room accommodations for personal items such as phone calls and video rentals, cannot be expensed and will not be reimbursed by Cota

## **PROCEDURE:**

### **1. Individuals Making Expense Claims (Claimants) are expected to:**

- obtain all appropriate approvals before incurring expenses;
- submit expense claims using the current authorized Cota Employee Mileage and Expense Claim form
- submit itemized receipts (paper, electronic or scanned format), with all expense claims
- submit expense claims, to their respective manager (Approver), no later than 5 business days following the last day of the month in which the expenses were incurred;
- submit a documented explanation with the expense claim, if the information above is not available or is not possible, to provide the Approver with adequate information for decision-making;
- repay any overpayments – it is considered a debt owing to the organization;
- submit any claims for expenses before leaving the organization, if leaving employment with an organization

Note: Failure to abide by this process, inclusive of the requirement to submit expense claims to your respective manager (Approver), no later than 5 business days following the last day of the month in which the expenses were incurred, may result in disciplinary action

### **2. Individuals Approving Claims (Approvers):**

- are prohibited from approving their own expenses,
- may provide approval only for expenses that were necessarily incurred in the performance of organization business;
- may provide approval only for claims that include all appropriate documentation

- are expected to submit an approved expense claim to [paymentprocessing@cotainspires.ca](mailto:paymentprocessing@cotainspires.ca) within 5 business days of receiving it from the claimant and to copy the claimant on the e-mail when doing so

### **3. Issuing Reimbursement**

- Cota's finance department will endeavor to issue reimbursement within 10 business days of receiving an approved expense claim from an Approver via the [paymentprocessing@cotainspires.ca](mailto:paymentprocessing@cotainspires.ca) e-mail
- Cota will reimburse an employee, student or volunteer for approved expenses, through direct deposit into their respective bank account