



POLICIES AND PROCEDURES

TITLE: Reimbursement of Expenses	POLICY NUMBER: A-2-120
APPROVED BY: Chief Executive Officer	DATE: December 1999 (O), August 2002 (R), September 2005 (R), January 2006 (R), August 2006 (R), March 2010 (R), January, 2016 (R); May 2024 (R), January 2026 (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.

Note: Under no circumstances are employees, students and/or volunteers permitted to make donations to other businesses or organizations on behalf of Cota. As such, any donation made by an employee, student or volunteer is not eligible for reimbursement.

TYPES OF PERMITTED EXPENSES:

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

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
 - 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.

c) Highway 407 Related Expenses

- *Only preauthorized staff within the TAY program are permitted to claim 407 ETR related expenses. Such preauthorized expenses may include:*
 - *Annual transponder lease expense*
 - *Toll charges*
 - *Trip charges*
- *Camera charges will not be reimbursed*
- *Such authorization will only be granted to TAY staff who routinely need to use 407 ETR to efficiently carry out their duties. The applicable TAY manager has the discretion to grant or deny such authorizations.*

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.
- When parking is required in relation to work-related duties (excluding the first and only trip travelling to work) employees, students and volunteers are expected to source the most reasonable and economical parking option.
- For added clarity, parking will not be reimbursed:
 - If the parking is associated with the first and only trip traveling to work that day (e.g., if they are attending Cota office for a full day team meeting or training event); or
 - If the employee, student and volunteer works exclusively on-site at a Cota designated location to perform their duties that day (e.g., 220 Oak St., 11 Macey, Adams House, 10 Armoury courthouse, etc.)

Group Session Expenses

- Employees, students and volunteers may be reimbursed for client related group session expenses
- It is recognized that food, non-alcoholic beverages and supplies may be components of these group sessions. Modest tips of up to 15% are only permitted and reimbursed when delivery services or wait staff are involved in delivering/serving the food/non-alcoholic beverages for a group session. In such instances tips are to be calculated on the pre-tax value of the order.
- It is expected that claims for group sessions may include food and non-alcoholic beverages for both the attending clients and staff members provided they are at least than 1.5 hours in duration
- Such group session expenses must be pre-authorized by the respective manager before the expenses are incurred

1:1 Staff/Client Session Expenses

- Employees, students and volunteers may be reimbursed for 1:1 staff/client therapeutic engagement session expenses
- It is recognized that food or non-alcoholic beverages may be a component of these engagement sessions. Modest tips of up to 15% are only permitted and reimbursed when delivery services or wait staff are involved in delivering/serving the food/non-alcoholic beverages. In such instances tips are to be calculated on the pre-tax value of the order. Tipping is not permitted and will not be reimbursed for over-the-counter orders (e.g., Tim Horton's, Starbucks, McDonalds, etc.).

- It is expected that claims for 1:1 engagement sessions may include:
 - Food/non-alcoholic beverages for the attending client
 - A non-alcoholic beverage for the attending staff member
- Staff cannot claim any expenses for a 1:1 session for which the client did not attend (e.g., a “no show”). As such staff are encouraged to wait for the client to attend before ordering any food/refreshments.

Other Individual Client Related Expenses

- Staff are not permitted to incur expenses and seek reimbursement for any other individual client-related expenses that would result in the client’s personal consumption or ownership (personal groceries, clothing, equipment, etc.)
- Staff seeking support on behalf of a client with such needs should explore community services/program specifically designed/funded to meet these needs (e.g., food banks).
- Staff may also explore the possibility of utilizing Cota’s Grocery Gift Card and/or Client Assistance Fund for assistance, in accordance the applicable requirements and contingent of available resources

Other Pre-Authorized Program Expenses

- In some limited instances, Cota staff may submit claims for pre-authorized program expenses relating their specific program’s mandate (e.g., the Safe Bed program may purchase clothing and hygiene supplies to provide clients due to the program’s funded mandate/expectations)
- Such program expenses must be pre-authorized by the respective manager before the expenses are incurred

External Workshops, Training and/or Conference Expenses

- Individual employee requests relating to participation in additional external educational workshops or training events, beyond those provided directly by Cota, and/or attendance at external conferences, will be assessed on a case-by-case basis. In these instances:
 - The employee and their respective manager must first identify how the employee’s participation aligns with the professional development goals of employee, addresses the strategic priorities of the organization, or somehow meets a known need of their team or program.
 - The manager then reviews the details of the request and, if they support the request (based on an assessment of cost, needs of program, employee performance, equitable access to training, etc.), makes a recommendation to their applicable Director.
 - The Director then reviews and, if they support the request, forwards to the request to the Director, Performance & Quality Improvement

(the Approver), for final review and consideration in relation to available budget.

- The employee, their respective manager and Director will be informed of the outcome by the Director, Performance & Quality Improvement (the Approver).
 - A copy of the Approver's final approval must be submitted by the respective manager, along with the employee's expense claim, for processing by the finance department
- If an employee is approved and registered to attend an additional external workshop or training event and it is not successfully completed, the individual may be required to reimburse Cota for any expenses paid.
 - In an employee is approved and registered to attend an external conference but fails to attend, the individual may be required to reimburse Cota for any expenses paid.

Travel and Overnight Accommodation for Conferences

- All travel and overnight accommodation requests for external conferences need to be supported by the applicable manager and Director and pre-approved by the Director, Performance and Quality Improvement (the Approver)
- Overnight accommodation will only be considered if location of the conference is more than 100 km away from the employee's principal place of residence
- 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, unless meals are included in the registration for the event. All receipts for meal expenses must be retained and submitted to the finance department for processing of reimbursement. Modest tips of up to 15% are only permitted and reimbursed when delivery services or wait staff are involved in delivering/serving the food/non-alcoholic beverages. In such instances tips are to be calculated on the pre-tax value of the order. Tipping is not permitted and will not be reimbursed for over-the-counter orders (e.g., Tim Horton's, Starbucks, McDonalds, etc.).

- 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 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 e-mail

- Cota will reimburse an employee, student or volunteer for approved expenses, through direct deposit into their respective bank account