Transportation, Travel, and Meal Expenses

01:05:03

Effective Date: 10 July 2026

CCAS OPERATIONAL POLICY

1. **Policy Overview**
   a. This document sets out the Society policy regarding allowable **transportation**, **travel**, and **meal** expenses.
   b. The Society expects every staff member to be a custodian of the public funding allocated to the Society, and that public money must be spent using prudent judgment at the organization and individual levels in accordance with the regulatory requirements, ministry directives, and Society policies.
   c. Children's Aid Societies are designated public sector organizations under the Broader Public Sector Accountability Act (BPSAA), and as such, the Society is required to comply with the Act, the Broader Public Sector Expenses Directive, and the Ontario Public Service (OPS) Travel, Meal and Hospitality Expenses Directive to establish rules with respect to organization expenses based on the following principles:
      i. **Accountability**, that the Society is accountable for the use of public funds;
      ii. **Transparency**, that the Society is transparent to all stakeholders and the public;
      iii. **Value for money**, that being a publicly funded organization, the Society uses public funds prudently and responsibly; and
      iv. **Fairness**, that legitimate authorized expenses incurred during the course of work are reimbursed.
   d. Additionally, the Society adheres to Canada Revenue Agency (CRA) rules when establishing guidelines for expense reimbursement. These rules are subject to change, and the Society will update its reimbursement policies and guidelines as necessary and applicable.

2. **Policy Approval Authority**
   a. The Finance Department is responsible for the development, review, and revision of this policy.
   b. Approval of Director of Information Technology, Administration, and CFO is required for any revisions to this policy.

3. **Application of Policy**
   This policy applies to all **employees** of the Society.

4. **Transportation: Own Vehicles**
   a. **Order of Preference**

Staff in certain designated positions are required, as per the conditions of employment, to travel as part of their job and/or have access to personal vehicles for use on Society business. Staff in these positions may have the option of using a Society vehicle or a rental car in certain defined circumstances. When road transportation is the most practical and economical way to travel, the order of preference is:

i. **Personal vehicle,** if a staff member is required to have access to a personal vehicle for Society business as a condition of employment [see (b)];
ii. **Society vehicle** when available (see section 5);
iii. **Rental vehicle,** if a Society vehicle is not available (see section 5); and
iv. **Public transportation** by taxi or ride-booking services in exceptional circumstances (see section 6).

b. **Using own vehicles**

For staff who are required to have access to personal vehicles for Society business as per the conditions of employment, reimbursement for expenses such as mileage, parking, tolls, and insurance may be covered fully or partially, following prudent practice as follows:

i. **Mileage**
A mileage rate is paid to staff using their own vehicles on Society business (see attachment for the rate). Staff are required to submit mileage claims for reimbursement.

ii. **Insurance subsidy**
Staff who are required to have access to personal vehicles for Society business must maintain a third-party liability policy in the amount of $1,000,000.00 for comprehensive liability and property damage. The Society provides these staff in the Bargaining Unit an additional subsidy towards the staff's auto insurance plan, in accordance with the terms of the Collective Agreement. Any claims resulting from work involving their vehicles should be submitted to their insurance provider.

iii. **Parking**
Parking fees incurred while driving on Society business using personal or Society vehicles will be reimbursed upon submission of receipts.

iv. **Toll highways**
As a general rule, the Society expects staff to utilize the most cost-effective means of travel and does not reimburse highway toll costs; however, use of toll highways may be approved in the following situations:

1) The use of a toll highway is required for a staff member to fulfill their job duties in an effective and efficient manner, where supervisory pre-approval has been provided;
2) The cost of the toll is justified as the most cost-effective option (i.e., the time and distance saved offsets the cost of tolls);
3) In exceptional situations where a staff member's work requires regular use of a toll highway, the supervisor may approve the reimbursement of the transponder fee; and
4) A copy of the toll bill showing specific trips, dates, and the purpose of the trip is submitted together with the mileage claim.

5. Transportation: Society Vehicles and Rental Vehicles

a. **Supervisory approval**
Supervisory approval is required for the use of a Society vehicle or a rental vehicle.

b. **Conditions for use**
Staff may use Society vehicles or rental cars for work purposes in the following circumstances:

i. When the total distance to travel in one day exceeds 250 km;
ii. For transporting service recipients when their own vehicle cannot accommodate the group size;
iii. A staff member who is not required to own a vehicle as a condition of employment but needs to drive to fulfill job duties;

iv. A rental car may be used if the Society vehicle is not available; and
v. The driver of the vehicle must have a valid driver's license and $1,000,000 comprehensive general liability insurance and follow the Society procedures for appropriate operation of the Society vehicle.

c. **Rental car rules**

If the decision after supervisory consultation is to use a rental car, the staff must make arrangements consistent with the following rules:

i. The size of the rental car must be the most economical and practical for the business purpose and number of occupants;
ii. Luxury and sports car rentals are prohibited, unless the car rental company provides a free upgrade;
iii. Exceptions must be documented and approved by the appropriate spending authority;
iv. The rental car must be refueled wherever possible before returning it to avoid higher gasoline charges imposed by the rental car company; and
v. Invoice or receipt from the rental car company must be obtained. The extra vehicle insurance provided by the car rental company should be purchased at all times.

6. Transportation Services: Taxi or Ride Booking Services, Rail, and Air

a. **Taxi and other ride services**

As a general rule, the Society does not provide transportation for staff to travel to and from work. However, in exceptional circumstances such as the following, the Society may authorize taxi or ride-booking services:

i. A staff member is called in to work due to an emergency outside regular working hours, or is required to attend a location in the community that is not conveniently accessible by public transportation, and the staff member does not have, nor is required to have, access to a personal vehicle as a condition of employment;
ii. The use of a taxi or ride-booking service is considered a safer or only viable option under the circumstances;
iii. The selected ride service must be the most economic option among viable alternatives; and
iv. Prior approval has been by a director on the Executive Team.

b. **Travel by rail (such as GO, VIA)**

i. For work-related business purposes, excluding from home to or from work, travel by rail is permitted when it is the most practical and economical way to travel.
ii. Staff are requested to ask for the applicable discount rate, if available, and book early to obtain any available discounts, where time permits.

c. **Travel by air**

Pre-approval is required when the business trip requires travel by air (see section 7). The Society only reimburses economy class fares. If a staff member chooses to upgrade, the staff member is responsible for the difference in price. Where possible and practical, quotations for both classes must be obtained to ensure the least costly flight is taken.

7. Other Travel Considerations and Incidental Expenses

a. **Approval for Ontario, Out-of-Province, or Out-of-Country Travel**

i. Pre-approval is required from the following authorities:
   1) The Director of Service, for **travel by air within Ontario** for case-related trip;
   2) The Chief Executive Officer, for **non-case related travel by air within Ontario, all out-of-province or out-of-country travel**; or
   3) The Board Chair, if the Chief Executive Officer is travelling.
ii. The request must include a written rationale and documentation demonstrating cost-effectiveness, along with a detailed itemization of anticipated expenses. Out-of-province travel should only be considered when necessary to meet service recipients' needs or

attend training or conferences unavailable locally. All documentation must be submitted to the appropriate approval authority as described in (i). Policies related to meal expenses and other allowable expenses continue to apply during the trip, where applicable.

b. **Booking travel arrangements**
Once travel approval is obtained for trips requiring pre-booking, such as air, rail, or car rental, staff must submit a request and connect with designated staff to arrange bookings.

c. **Advances for travel and other business expenses**
Where travel is expected to be of a longer duration, a cash advance may be provided. A payment requisition must be completed and approved by a director on the Executive Team. Upon return, the staff member must reimburse the Society for the advance either in cash or by providing original receipts in conjunction with the final request for reimbursement.

d. **Loyalty programs**
Staff traveling on Society business may join loyalty programs and utilize the benefits offered by the travel industry for future business or personal use, provided this remains the most cost-effective means of travel, and participation in loyalty programs does not result in additional costs to the Society.

e. **Medical/health insurance for traveling outside Ontario or Canada**
Business trips outside of Ontario or Canada are covered under the Society's health and medical insurance plan for staff, subject to the limitations of the plan coverage.

f. **Parking and traffic violation tickets**
It is the responsibility of individuals covered under this policy to respond to and pay for parking and traffic violation tickets incurred during business trips, regardless of whether the individual was using a personal, Society, or rental vehicle when the ticket was issued.

g. **Car vandalism**
   i. Should a staff member's car be vandalized while on Society business, the staff must notify their supervisor of the damage within two (2) working days of the incident and file a claim with their auto insurance provider for any damage or loss.
   ii. The Society may consider reimbursing staff for the deductible or the cost of any repairs not otherwise paid by insurance, or when filing of an insurance claim will have an adverse impact on the staff, up to a maximum of $1,500 (rate effective as of April 1, 2009). All claims must be reviewed and approved by a director of the Executive Team. The staff must provide the Society with information regarding their insurance claim and proof of an insurance claim submitted.

h. **Accommodation**
   i. The Society does not reimburse for hotel accommodation in Toronto and the Greater Toronto Area as a general rule. Exceptions may be made in emergency situations, and approval from a director of the Executive Team must be obtained.
   ii. The following rules must be observed when making accommodation arrangements for business trips:
      1) Approval for hotel accommodation must be obtained prior to booking;
      2) Reimbursement is made for single accommodation in a standard room, and no reimbursement is made for suites, executive floors, or concierge levels;
      3) Staff must request any available discount rates at the time of booking;
      4) For extended stays out of town at a single location, long-term accommodation must be considered to secure lower weekly or monthly rates. This may include the rental of a housekeeping facility. Approval must be obtained from a director of the Executive Team or above;
      5) Gratuities for meals, bellhop, hotel room services, and taxis are not reimbursed; and
      6) Policies related to meal expenses and other allowable expenses apply.

i. **Communication**

Staff who plan to take agency cell phones or electronic devices out of Canada for Society business must obtain prior approval from their supervisor and notify the manager of Information Technology [see also policies: **Security and Acceptable Use of Computer and Electronic Equipment (03:03:05)** and **Remote Access (03:03:08)**].

8. Meal Expenses

a. Staff **may not** claim meal expenses:
   i. As a general rule, staff are expected to make their own arrangements for meals;
   ii. When meals are reasonably expected to be consumed at home;
   iii. When meeting with service recipients;
   iv. For training events held at the Society office locations or in the Greater Toronto Area; or
   v. When food or hospitality, or incidental expenses could be perceived to generate a conflict of interest.

b. **Exceptional situations**

In the following exceptional circumstances, a staff member will be reimbursed for meal expenses incurred, subject to the approval of their supervisor:

   i. **Accompanying a service recipient in an emergency situation for an extended period of time**, for example, in a hospital or court all day;
   ii. **Travel for work for one (1) or more nights**
      1) If a staff member travels on an approved business trip for a minimum of two (2) days, including travel, lunch, and dinner, on day 1 and breakfast and lunch on day 2 are allowable.
      2) For a full day of meal claims (breakfast, lunch, and dinner), staff have the discretion to allocate the daily total three-meal rate among meals with a cap of the total daily rate for any single meal (see attachment); or
   iii. **Purchasing food or meals for a service recipient**
      1) There are circumstances where staff may purchase food, such as meals or coffee for service recipients. Meal expenses for service recipients must be authorized by a supervisor. If the service recipient is a child or youth in the care of the Society, on a Voluntary Youth Services Agreement (VYSA), or in the Ready, Set, Go (RSG) program, the criteria and reimbursement rates set out in the following policies must be followed:
         - **Financial Arrangement for Non-Health Care Expenses of Children and Youth in Care, VYSA, and Stay Home for School (13:05:22)**; or
         - **Ready, Set, Go (RSG) (13:06:05)**;
      2) Staff may file an expense claim for their own meals, including when they are having a meal with a service recipient, **only** when criteria in subsection b(i) or (ii) are met and the meal expenses are authorized by a supervisor. Where the staff member's meal expenses are authorized by the supervisor, the expenses will be reimbursed up to the standard meal rates (see section 9 and attachment).
      3) If a staff member is unsure whether an expense is appropriate, they should consult their supervisor prior to making the expenditure. In every case, the expense claim for expense must be substantiated with a receipt, including the service recipient's name (or case number) and the rationale for the expense.

9. Meal Rates

a. For meal expenses incurred as described in section 8(b), staff are reimbursed at standard meal rates; the same rates apply to meal expenses incurred in other provinces and outside of Canada when staff travel for business purposes. Please refer to the attachment for the rates.

b. Reimbursement of meal expenses cannot include the cost of alcoholic beverages.

c. Reimbursement claims must not exceed the amount actually spent (including taxes and gratuities), as validated by a receipt.
d. If a staff member's reimbursement claim exceeds the rates set out in this policy, only the standard rate will be reimbursed; any amount above the standard rate will not be covered.

10. **Responsibilities and Accountability**
    a. **Staff**
    In arranging travel and meals, where applicable and appropriate, a staff member must:
        i. Consider alternatives to travel, such as telephone or virtual conferencing, if remote attendance will not have a negative impact or when in-person attendance is not required;
        ii. Obtain approvals from the appropriate authorities for the travel plan and expenses. A staff member must not approve their own plan;
        iii. Use travel service providers designated by the Society, where appropriate;
        iv. Request and accept the lowest common carrier fare;
        v. Supply an itinerary to and notify their supervisor of any changes so that the staff may be contacted in an emergency;
        vi. Cancel bookings promptly if they are no longer needed to avoid surcharges; and
        vii. Submit receipts for meal and other expenses with reimbursement claims, and submit mileage and expense claims promptly in accordance with policy: **Mileage and Expense Claims (01:05:09)**.
    b. **Approving Authority**
    In authorizing expenditures, where applicable and appropriate, the approver must:
        i. Ensure that expenses are consistent with this and other applicable policies and procedures;
        ii. Determine and authorize when business travel is necessary;
        iii. Consult with staff members to ensure travel arrangements accommodate their needs and interests;
        iv. Ensure that appropriate receipts have been provided to support expense claims;
        v. Ensure that unusual items include appropriate written explanations and provide proof of prior approval; and
        vi. Adhere to the claim procedures outlined in policy: **Mileage and Expense Claims (01:05:09)**.

Cross references
Society policy:
Mileage and Expense Claims (01:05:09)
Security and Acceptable Use of Computer and Electronic Equipment (03:03:05)
Remote Access (03:03:08)
Financial Arrangement for Non-Health Care Expenses of Children and Youth in Care, VYSA, and Stay Home for School (13:05:22)
Ready, Set, Go (RSG) (13:06:05)

Broader Public Sector Accountability Act, 2010, Part IV: Expense Claims: Allowable Expenses

Broad Public Sector Expenses Directive (2020)

Travel, Meal and Hospitality Expenses Directive (2023)

Attachments
Attachment – Employee Meal and Mileage Rates

Mileage and Expense Claims

01:05:09

Effective Date: 9 April 2026

CCAS OPERATIONAL POLICY

1. **Policy Overview**
   a. This policy sets out the Society's requirements and procedures for **reimbursable claims**.
   b. The Society expects every staff member to be a custodian of the public funding allocated to the Society, and that public money must be spent using prudent judgment at the organization and individual levels in accordance with the regulatory requirements, ministry directives, and Society policies.
   c. Children's Aid Societies are designated public sector organizations under the Broader Public Sector Accountability Act (BPSAA), and as such, the Society is required to comply with the Act, the Broader Public Sector Expenses Directive, and the Ontario Public Service (OPS) Travel, Meal and Hospitality Expenses Directive and to establish policies delineating the accountability framework, claim and approval procedure, and records retention for allowable expenses.
   d. Additionally, the Society adheres to Canada Revenue Agency (CRA) rules when establishing guidelines for expense reimbursement. These rules are subject to change, and the Society will update its reimbursement policies and guidelines as necessary and applicable.

2. **Policy Approval Authority**
   a. The Finance Department is responsible for the development, review, and revision of this policy.
   b. Approval of the Director of Information Technology, Administration and CFO is required for any revisions to this policy.

3. **Application of Policy**
   This policy applies to all **employees** of the Society.

4. **Expenses**
   a. Expenses are reimbursed only if they are in line with the Broader Public Sector Directives and Society policies; please refer to the following policies for details regarding rules for travel, transportation, meals, hospitality, and perquisites:
      i. Travel, Transportation, and Meal Expenses (01:05:03);
      ii. Hospitality (01:45:05); and
      iii. Perquisites (01:05:08).

b. Meals expenses and mileage are reimbursed in accordance with the approved rates; please refer to the attachment to this policy for details of the rates.
c. Any claims for expenses not in compliance with the policies listed above will not be reimbursable.
d. In addition, expenses of a personal nature are not reimbursable; these include, but are not limited to:
    i. Personal development or recreational purposes;
    ii. Personal items;
    iii. Expenses for friends or family members; and
    iv. Traffic and parking violations, including violations incurred while conducting Society business.
e. Any expenses or compensations that may be perceived as perquisites or taxable benefits will be addressed by Human Resources Services and the Finance Department.

5. Claims Requirements

a. **Itemized claims**
Expenses and driving trips must be **itemized** on claim forms with a description of the purpose of each expense or trip.

b. **Receipts**
Itemized receipts (original or copy) must be submitted with all claims. Credit card slips alone are insufficient to support a reimbursement claim. If a copy of the receipt is submitted, the claimant should retain the original for auditing purposes.

c. **Time limit for claims**
    i. Staff must submit expense requisitions promptly and **within thirty (30) days of occurrence**. This ensures that expenses are charged to the correct accounting period and reduces the risk of lost receipts.
    ii. Claims for expenses must be submitted within the fiscal year they were incurred. Claims submitted after the fiscal year closes cannot be reimbursed.
    iii. In situations where a staff member's employment with the Society terminates, including retirement, all reimbursement claims must be submitted by the last day of employment.

d. **Prior approval**
Prior and appropriate approval must be obtained before incurring expenses, where applicable.

e. **Computing mileage**
The following applies to mileage calculation:
    i **Accurate and full addresses** of destinations are required for each driving trip;
    ii In accordance with the Canada Revenue Agency (CRA) rulings, **travelling to or from work** at the beginning or end of the working day is considered a personal expense and cannot be reimbursed;
    iii When **the origin or termination of the trip is the Society's main office**, mileage is calculated based on the distance between the office and the other location;
    iv When **the origin or termination of the trip is a staff's residence**, reimbursement is calculated based on the distance between the destination and the Society's office or the staff's residence, whichever is the shorter distance;
    v If a staff member **travels to a community appointment from home or returns home after a community appointment**, staff will be reimbursed for the mileage over and above the distance between the community location and the office; and
    vi **Community hubs and touchdown locations** (such as access sites) are not considered a primary workplace. If a staff member travels to a community hub directly from home, no mileage claim can be made for the community hub unless the distance from the staff member's residence to the community hub is greater than the travel from the staff's residence to the main office; in this situation, the difference can be claimed.

vii For **Society events held in the community**, the event organizer will communicate the mileage or transportation expenses claim arrangement where applicable.

f. **Authorization of expenses**
   i. In signing the claim forms, both the claimant and the approver attest that they have exercised due diligence to ensure the legitimacy, accuracy, and completeness of the details of the claims submitted;
   ii. Individuals are not allowed to approve their own claims;
   iii. Individuals are not allowed to submit claims for expenses incurred by another individual; and
   iv. If the claim relates to a group expense, the claim must be submitted by the person in the most senior position in the group.

g. **Payments and overpayments**
   i Every claim will be reimbursed within a reasonable timeframe and no later than thirty (30) days after receipt of the claim by the Finance Department.
   ii Overpayments, namely amounts reimbursed or paid in error, will be recovered from the claimant as a debt owing to the Society.

6. Documentation and Record Retention

The Finance Department ensures that appropriate record retention arrangements are in place for claims documentation.

Cross references

Society policy:

Travel, Transportation, and Meal Expenses (01:05:03)
Hospitality (01:45:05)
Perquisites (01:05:08)

Attachments

Attachment – Meal and Mileage Rates