



3.2.27 EXPENSE POLICY

POLICY

Community Living Association for South Simcoe (CLASS) adheres to the Broader Public Sector Expense Directives as issued by the Management Board of Cabinet.

PROCEEDURE

The Management Board of Cabinet has issued directives under the authority of the *Broader Public Sector Accountability Act, 2010* (Part IV — Expense Claims: Allowable Expenses). The requirements set out in this document raise the level of accountability and transparency for designated Broader Public Sector (BPS) organizations, contributing to greater alignment with the high standards expected in ministries and agencies of the Government of Ontario. The procedures that follow are in compliance with this directive for Community Living Association for South Simcoe.

1) PURPOSE, APPLICATION AND SCOPE

The purpose of this policy is to:

- set out rules and principles for the reimbursement of expenses to ensure fair and reasonable practices;
- provide a framework of accountability to guide the effective oversight of public resources in the reimbursement of expenses; and
- set the parameters for the public disclosure of information about expenses.

Agency dollars must be used prudently and responsibly spent, with a focus on accountability and transparency. Travel, meal and staff expenses will be reimbursed but expenses must:

- be work-related and support the agency objectives;
- be modest and appropriate; and

- strike a balance among economy, health and safety and efficiency of operations.

Best practices should always be in place, including:

- prior approval to incur expenses is obtained with the exception of incidental costs up to \$35 covered from petty cash with appropriate receipts;
- other options for meetings are always considered before travel is approved (e.g., videoconferencing); and
- ensuring agency credit cards are used for authorized business travel.

The expense rules apply to any person in CLASS making an expense claim, including the following; *appointees, board members, employees, volunteers, students and consultants/contractors engaged by the organization, providing consulting or other services.*

2) PRINCIPLES

This policy is based on the four key principles set out in the Ministry Expense Directive:

A) Accountability

CLASS is accountable for public funds used to reimburse travel, meal and hospitality expenses. All expenses support business objectives.

B) Transparency

CLASS policies are transparent to all stakeholders. The rules for incurring and reimbursing travel, meal and hospitality expenses are clear, easily understood and available to the public.

C) Value for Money

Taxpayer dollars are used prudently and responsibly. Plans for travel, meals, accommodation and hospitality are necessary and economical with due regard for health and safety.

D) Fairness

Legitimate authorized expenses incurred during the course of the business of an organization are reimbursed.

3) MANDATORY REQUIREMENTS:

General

1. Prior written approval is required for the following **before** arrangements are made:

- Travel outside of Ontario
- Hospitality events that serve alcohol

- Hospitality, provided only when an event involves people from external agencies and community
- Use of appropriate forms is required where available.

*PLEASE NOTE: Meetings involving only people who are engaged in the work of CLASS (and those covered by this directive) are **NOT** considered hospitality functions.*

- 1) Expenses for a group can only be claimed by the most senior ranking person present.
- 2) Good record-keeping practices must be maintained for verification and audit purposes.
- 3) Travel, meal and hospitality policies will be posted on the agency website.

Claimants Must

- Obtain all appropriate approvals before incurring expenses over \$100.00. If no prior approval was obtained, then a written explanation must be submitted with the claim, using designated forms where available.
- Submit original, itemized receipts (no debit or credit receipts) with all claims. If there is not an itemized receipt, seek guidance from your supervisor as to the process to follow.
- Submit claims by the first week of the month following the month in which the expense was incurred; a written explanation is required if not submitted by the 10th of the following month.

Receipts

Receipts for all expenses must be original receipts (no photocopies) and must include a detailed record of what was purchased and name of the company on the receipt. Debit and credit card slips by themselves are insufficient to support an expense reimbursement.

Time Limit for Claims

All claims must be submitted in a timely manner and no later than the 10th day following the month in which the expense occurred (e.g., September expenses must be claimed no later than the 10th business day in October). Expense claims must be submitted prior to leaving a position (e.g., vacation, leave of absence or permanently leaving the agency), if time off extends beyond the month expenses were incurred. Any request for exceptions to this policy must be approved by the Executive Director, the Chief Operations Officer or the Director of Finance prior to the submission deadline.

If time limits are not followed, employees will be subject to progressive discipline.

Approvers Must

- Provide approval only for expenses that were necessarily incurred in the performance of agency business and which comply with the agency policies;

- Provide approval only for claims that include all appropriate documentation (e.g., original itemized receipts); and
- Not approve their own expenses.

4) ACCOUNTABILITY FRAMEWORK

This Directive sets out the approval authority for travel, meals and hospitality expenses. In some cases, the level of approval is identified and also whether the authority can be delegated. In other cases, a requirement is stated (e.g., prior approval is required) without identifying an approval level. Where no approval level is identified CLASS has the flexibility and discretion to establish their own level and to address possible delegation.

The Executive Director has the authority to establish additional rules regarding expenses. Any additional rules must be consistent with those laid out in this Directive and be necessary to meet specific operational needs. These rules do not replace any rules in this Directive, nor can they substitute higher rates of reimbursement for kilometers or meals. Additional rules must include the date of approval and must be accessible to everyone covered by the rules.

Approvers are accountable for their decisions which must:

- be subject to good judgment and knowledge of the situation;
- be exercised in appropriate circumstances: and
- comply with the principles and mandatory requirements set out in the policies.

In some cases, the level of approval is identified and also whether the authority can be delegated. In other cases, a requirement is stated (e.g., prior approval is required) without identifying an approval level. Where no approval level is identified, you must follow the approval process under the section entitled ***Guidelines for allowing an exception to a policy***. (This is a paragraph under Managerial Discretion).

5) MANAGERIAL DISCRETION

Managerial discretion is the administrative authority to make decisions and choices with some degree of flexibility, while maintaining compliance with this policy. There is no discretion to depart from the mandatory requirements of this policy. When exercising discretion within the policy requirements, the rationale must be documented and filed with the claim.

Only the Board of Directors has the authority to grant an exception to any of the mandatory requirements. (must be highest level)

Guidelines for Allowing an Exception to a Policy

Approvals may be requested for an exception to the agency travel and meal policies under exceptional circumstances. Also, times may arise when receipts are lost or unavailable or time limits cannot be met. Requests for approvals and reimbursement in exceptional circumstances will be reviewed on a case-by-case basis, and a decision for one situation does not set precedence for future decisions.

For equality, staff will be expected to comply with all finance policies; however, should a staff member wish to appeal a refusal of reimbursement or request an exemption to a rule, they need to contact their supervisor immediately upon being informed of the refusal or requiring exemption. The program supervisor, upon review, may feel that an exception to a policy may be required and will contact the Director of Finance and Operations in writing with a request for an exception stating the reason why they feel it is justified.

The Board of Directors has designated Executive Director; The Chief Operations Officer and the Director of Finance to review requests for an exception to the policy, and he/she will make the decision based on the following:

- Ensure consistent, fair and equitable application of the policies, giving consideration to all circumstances, while maintaining responsibility for wise and prudent use of public resources
- Confirm that the exception follows the four key principles (Accountability, Transparency, Value for Money and Fairness)
- Ensure that none of the mandatory requirements are being violated
- All management decisions respect the duty to accommodate and must consider unforeseen circumstances
- Ensure the decision is able to stand up to scrutiny by the auditors and members of the public

will be given to the history of the particular staff's ability to follow agency policies. Repeat offenders will not be given the same consideration as a one-time request.

Where the Chief Operations Officer or the Director of Finance decide to exercise discretion and allow an exception, a written record for audit purposes must be documented and accompany the claim. **Final refusal will be given by the Executive Director.**

6) TRAVEL POLICY

This policy applies whenever travel is required for individuals engaged in CLASS business. Travel does not refer to a person's regular commute to work, which is not reimbursable.

Persons Traveling Together

In determining the number of senior personnel traveling together in the same vehicle (planes, train or automobile), consideration should be given to business continuity needs in order to reduce the risk of a major disruption in the agency's ongoing operations.

Travel Advances

Staff are permitted cash advances to cover the cost of food, parking and taxi (if required) where the expected cost of the trip would exceed \$100 in out-of-pocket money. Please see the policy on cash advances on the reporting requirements and reimbursements. Cash advances cannot exceed \$50 per day for food (breakfast, lunch and dinner) and \$15 per day for parking or taxi.

Approval to Travel

Prior approval by the appropriate authority is required for all business travel regarding training, conferences, etc. and according to destination. Travel in performance of your day-to-day duties can be approved on the monthly mileage expense.

Prior written approval must be obtained from the authority prior to booking. A training request form must be filled out with details of your training/conference, hotel name and cost, travel expectations and miscellaneous cost needs (e.g., food, books, etc.). CLASS may agree to subsidize all or part of your training/conference. CLASS may also change your travel arrangements for more cost-efficient ones, if necessary.

Levels of Approval Required

- **Within the catchment area for CLASS services:** your immediate supervisor
- **Outside the above area but within Ontario:** your supervisor and Director.
- **Outside Ontario but within Canada and the Continental USA:** The Executive Director or designate must approve this travel. As part of your request, a written rationale must be prepared that demonstrates that the travel is critical to the agency's priorities
- **Travel outside of Canada and the Continental USA:** This travel is rarely approved. Any exception must be brought to the Executive Director for approval.

Medical/Health Insurance

Staff will not be reimbursed for the cost of privately arranged medical/health insurance for travel since coverage in the event of illness, injury or death is provided through agency health insurance plans (travel assist). The agency will decide if they will purchase cancellation insurance when staff is flying at the time of purchasing the airfare for the staff.

Vehicle Insurance

1. Only employees with a valid driver's license are authorized to drive for agency business purposes. People who are not employees may be carried as passengers while on business when this is consistent with the purpose of the trip.
2. During travel where a rental car must be used, the staff who is driving must rent the car directly. The driver must obtain loss damage waiver/collision coverage from the rental car company. Both the rental and insurance coverage of the rental will be reimbursed by CLASS provided the rental is a cost-effective mode of travel.
3. Personal vehicle use while on business must be insured at the owner's expense for personal motor vehicles liability. Coverage should equal or be greater than \$1,000,000. Drivers must also have business use coverage on their vehicle insurance. The agency will not reimburse the cost of business use or collision or liability insurance.
4. The agency assumes no financial responsibility for privately owned vehicles other than paying a per km rate for travel when used for business use. Staff driving their own vehicles while on business cannot claim for damages of any kind from CLASS.

Cell Phone Use

CLASS does not approve of cell phone use while driving. The expectation of the agency is that staff will refrain from cell phone use (either business or personal) while driving during business hours. Should staff need to place or receive a call they should pull over to somewhere safe and place/receive the call. CLASS will not pay to provide any staff with Bluetooth equipment for their personal vehicle.

Use of the agency cell phone is permitted while on training, for business use within Canada.

While outside of Canada, with prior approval, a package may be purchased for cell phone costs for business only and are to be kept to a minimal due to extremely high roaming fees. Staff are encouraged, whenever possible, to use the least expensive means of communication such as internet access prior to using their agency cell phone. Staff with use of company email must have the email feature turned off prior to leaving the country. ***Personal charges are not permitted while outside of Canada if staff did not pay personally for international plan.***

6.1 Road Transportation Reimbursements

When road travel is the most practical and economical way to travel then it is preferable for staff to use their personal vehicle while driving within Simcoe County, York Region, Kawarthas, Durham and the GTA unless they are transporting an individual supported by CLASS. In such case, a company vehicle is required unless there is none available. Travel outside of the Region should be done with a company vehicle unless prior permission is provided.

Accidents must be reported immediately to local law enforcement authorities, the automobile insurance company, and the staff's immediate supervisor.

Where personal vehicles are used for agency business as a normal condition of work, CLASS will supply a T2200 form for tax purposes upon staff request.

Tolls and ETR Transponders

- Bridges, ferry, highway tolls and necessary parking fees while driving on company business will be reimbursed.
- Staff is encouraged to use alternate routes other than the 407 ETR whenever possible.

Kilometer Reimbursement Rates

CLASS reimburses staff for mileage while on agency business. This does not include mileage to/from home to work. Nor can it include any agency social events unless it is pre-approved by the proper authority.

The rate of kilometer reimbursement for all CLASS Staff, board members, students and volunteers is in accordance with the Collective Agreement The following guidelines for reimbursement must be adhered to when claiming reimbursement:

- When reporting mileage, staff must report each day separately and, where possible, keep multiple daily trips separate.
- When reporting mileage on the report, under description staff must record where mileage originated "from" and "to" street destinations. Put the word (return) in brackets if it is a round trip and always include a reason for trip and client initials if client-related. This detail is required for supervisors to approve and for the agency to ensure direct travel is reported correctly.
- Direct travel consists of those trips where the client is present in the vehicle or staff are traveling to meet the client.
- Indirect travel is staff travel to meetings where the client is not present, even if it is on behalf of the client.
- Ministry Directives require that all receipts must be attached. With the exception of metered parking, we cannot pay for expenses without a receipt. Please note: the occasional lost receipt will be given an exception if a minor amount. We cannot accept debit or visa chits as receipts. There is no exception for this, detail of expense is required.

- Other expense column is for items like client coffee expenses, ETR charges (as per above), and other miscellaneous costs that come up, related to your day-to-day work. All receipts must be attached. As per expense directives no reimbursement can take place without receipts.
- Ministry Directives requires us to only accept the cheapest method of transportation. When calculating mileage cheapest means shortest distance. Therefore, you must take a route which is the shortest distance between point A and Point B. CLASS does provide exceptions to shortest distance and will permit up to 5km more each way if provided with a valid reason why a longer alternate route was taken (i.e. construction, accident etc.). However, if you report more than 10km difference on a return trip the maximum amount paid will be shortest route on Google maps plus the 10km permitted for return trip. **We ask that you report your actual mileage of your trip** but be prepared to have it adjusted if not the shortest route.
- **If your day starts at the office**, then mileage is counted from when you first leave the office. Mileage to/from home to the office is not counted. **If your day begins and ends from home** you report the mileage by using your home or office as starting point, whichever is closest to your destination. In other words, if the office is closer you would report mileage from office to destination; if home is closer you would report mileage from home to destination. CLASS does not cover mileage between office and home.
- **If, at the end of the day, you are on your way home** but stop at a coffee shop for a client visit prior to heading home and it is not out of your way, we ask that you not report client mileage as it was on your route home. **If the coffee shop is slightly out of your way** heading home you will only be paid the difference, i. e. total mileage for trip less your mileage to home.

Examples of how to report Mileage

1. You live in Barrie north end and work in Alliston. A client visit is required in Tottenham. The mileage counted would be from the Alliston Office to client as the office is closer to the meeting than your home and to/from work mileage cannot be counted.
2. You start your day from your home in Thornhill and are going to a meeting in Toronto. Normally you work out of Alliston. Mileage reported is from your home to Toronto because your trip does not include to/from work travel.
3. You work in Alliston and a training is to take place in Everett. You live in Everett so you start your day from home. Mileage is counted from your home because it is closer to Everett than the office.

4. You leave BCP office to go to client meeting at the Tim Hortons on the main road then head home withing Bradford. In this case no mileage is counted because this is on the normal rount for home and your mileage is counted a to/from work. Your hours of work time would count.
5. You leave Alliston office to head to a meeting in Richmond Hill then head home to Tottenham after meeting. The whole trip is 30km and your route home is normally 28km. then you would claim the 2km in excess of your normal to/from route home as this was out of your way.
6. You come in to work on the weekend. You normally don't work weekends. No mileage is reported for this day as it is still to/from work mileage. You do get to count the additional hours as lieu earned.
7. You have been invited to an agency social event (lunch or retirement party etc.) in Barrie. You come from Alliston to attend. No mileage is permitted as this is not agency business, it is a social event and not mandatory attendance.

See Appendix A for the approved mileage figures accepted between often travelled places.

- Mileage reports are to be in the the finance office on the 10th of the month following the money they are incurred. **If this deadline is missed without prior approval, you will bot be reimbursed your mileage.**
- When going on vacation that will cross over month end, please fill out and submit your expense report prior to leaving.
- Should any items not be approved or questioned by Finance, your supervisor will be notified immediately. To avoid a delay in your expense report being processed the item questioned will be removed until resolved and the remaining expenses will be paid.

Car Rental and Taxi Cabs

1. Car rental and taxi charges may be approved when traveling outside of the local areas for company business, if a company vehicle is not available.etc.
2. The size of the rental car must be the most economical and practical vehicle for the business task and number of occupants. Luxury and sports car rentals will not be reimbursed.
3. The rental car must be refueled wherever possible before returning it, in order to avoid the higher gasoline charges imposed by the rental car agency.
4. Staff must abide by rental car policies.

5. Reimbursement for taxi cabs will be permitted:
 - when other means of transportation is not available
 - when warranted due to weather conditions
 - when warranted due to health or safety issues
 - when the transport of work-related baggage or parcels is required
 - when group travel by taxicab is more economical than the total cost of individuals traveling separately.

6.2 Rail and Air Transportation

1. Travel by rail or air is permitted when it is the most practical and economical means of transportation. Travel must be arranged in advance and paid on the company credit card, either by the Executive Director or designate.
2. The seating is economy class.
3. Travellers may participate in loyalty programs (e.g., frequent flyer points)
4. In exceptional circumstances (when travel is part of an extension to personal time off), CLASS will permit the staff to book their own airfare. Should a staff wish to book their own airfare, they are free to do so, but receipts must be provided for proof of booking. CLASS will research the most cost-effective mode of travel and the staff will be reimbursed at the rate researched not the rate paid.

6.3 Other Travel Expenses

Accommodation

1. Reimbursement for overnight accommodation within the CLASS's catchment area will not normally be authorized. Exceptional or emergency situations may be approved by the Executive Director or designate.
2. Reimbursement for accommodation will be made for single accommodation.
3. No phone expenses will be permitted as reimbursable unless they are made through the agency cell phone.
4. No expenses are permitted for family or friends, unless part of a planned event/celebration of the agency.
5. Costs for travel to after-hours meetings that staff attend, but that are not required by CLASS, are not reimbursable

Gratuities

1. Gratuities for meals will be permitted at a rate of 15%.
2. Taxi Cab tips will also be permitted at the rate of 15%.

3. Tipping for housekeeping is permitted at a rate of \$2-\$5 for up to two nights in a hotel, and up to \$10 maximum for a longer stay.
4. Staff should record the gratuity given on the bottom of the expense receipt.
5. Tipping of bellhop, room service (other than 15% meal gratuity) will not be reimbursed and will be at the discretion of staff as it is a personal expense.

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, etc. Itemized receipts are required. You will not be reimbursed for personal or recreational items (e.g., toothbrush, pay-per-view movies, mini bar)

Non-Reimbursable Expenses

Expenses of a personal nature will not be reimbursed. Such expenses include but are not limited to:

- Recreational purposes (e.g. video rentals, mini-bars etc.)
- Personal items
- Traffic and parking violations
- Social events that do not constitute business events (e.g., office social events, retirement and farewell parties/luncheons, holiday lunches)

7. MEAL POLICY

Claims for meals must follow the guidelines set out for Hospitality, Training and Other Meal Expenses. Exceptions require approval by the appropriate authority.

7.1 CLASS Hospitality Event

A hospitality function is the provision of food, beverage, accommodation, transportation and/or other amenities at the agency's expense for people who are not engaged in the work of CLASS.

For hospitality purposes, people '*engaged in work of CLASS*' are paid staff, consultants, contractors (Purchased Services), Board Directors, volunteers and students.

Functions involving only people defined above are not considered hospitality functions. Hospitality may never be offered solely for the benefit of CLASS.

Hospitality may be extended in an economical and consistent manner when:

- it can facilitate agency business; and
- it is considered desirable as a matter of courtesy or protocol.

Expenses that do not fit the definition of hospitality will not be reimbursed. This includes (but is not limited to) office social events, retirement parties and farewell lunches, and holiday lunches.

Prior written approval is required for hospitality events from the Executive Director and must be submitted along with the expenses being claimed.

Hospitality may be extended on behalf of the agency when:

- Engaging in discussions of official public/client matters, or sponsoring formal conferences for:
 - the broader public sector
 - business and industry
 - public interest groups related to CLASS work
 - labour groups
 - members of the community
- Conducting prestigious ceremonies for heads of state, government or distinguished guests from the private or public sector
- Opening the Annual General Meetings to external participants and honoring distinguished people for exceptional public service

Any event that includes external individuals that is a reoccurring meeting with external partners or does not fit the above criteria, is limited to food costs listed under meeting/food expenses.

Submitting a Claim for Reimbursement

1. Supervisors must ensure that the hospitality cost is clearly reported and that the report has a clear description of the function attended.
2. A gift of appreciation of a maximum value of \$50 may be given to a person who has performed a business-related pro bono service (e.g., free services such as providing a presentation, consultation, legal services, etc. or any significant support to YSSN without the request for payment or reimbursement of out-of-pocket expenses). Gifts are not to be given to persons who are paid for service.
3. Staff who have accepted hospitality from a person in the past and wish the individual to perform a service for CLASS must declare a conflict of interest and permit another manager or supervisor to organize the hospitality of this person.
4. Receipts from the person providing service are required to have all expenses covered.

All expenses must be documented and itemized receipts provided for reimbursement. The claim must include event details regarding:

- Purpose
- Date
- Location (where possible book an agency meeting space)
- Type of hospitality (lunch or dinner, refreshments only etc.)
- Attendees
- Appropriate prior approvals

7.2 External Training and Conferences

This is defined as training not arranged by CLASS and therefore beyond our control for scheduling time and location.

Approval for Training Beyond 100 km from Office

If staff are going to an external conference or training that is more than 100 km, staff will submit for approval a Professional Development Request for approval of the cost of course/conference, hotel cost and estimated food expense.

Upon return from training, staff would submit receipts to immediate supervisor for approval.

1. CLASS has set restrictions on meal expenses. Breakfast limit is \$8, lunch limit is \$10 and dinner limit is \$15 (not including taxes and gratuities; tip maximum refunded is 15%).
2. CLASS does not reimburse or allow for any food expenses without receipts. If receipt is lost, speak to your supervisor about this upon your return.
3. Detailed food receipts breaking down expenses are required; we cannot accept debit or visa chits.
- 4. No alcohol will be reimbursed.**
5. Rates outside of Canada are subject to the same limitation with exchange rate a permissible expense.

Approval for Training Less than 100 km from Office

Reimbursement of food costs will not be provided if the conference, training or meeting is less than 24 km from your designated office. Reimbursement of Accommodation is only provided when it occurs over 100km from your designated office.

7.3 Internal Training and Conferences

This is defined as training or conferences that CLASS arranges and is in control of setting the location and time.

7.4 Other Meal Costs — Meetings *Meeting with External members*

CLASS engages in meetings with external members that are work-related but NOT a hospitality event. External members is defined to include anyone not involved in work for CLASS and not under the mandatory Ministry Directives. For these meetings, the following food policies apply:

- Refreshments for half-day meetings, workshops, etc. with external guests in attendance
- Meals for all day meetings/workshops with external guests

Please note external guests do not include consultants, contractors, volunteers, students and anyone paid by CLASS to be present.

For EXTERNAL half-day meetings, refreshment spending of \$15 for groups of up to 15 participants, and refreshment spending of \$30 for groups of 16 or more participants, is permitted.

All day meetings are permitted to provide refreshments in both the morning and afternoon, at the rates listed above. Any meeting should take a one-hour lunch break whenever possible. Anytime this is not possible and funds are required, please provide a written request in advance for authorization by the Executive Director. The Executive Director, will determine if this is permitted. If a lunch is approved, it must follow the same policy as lunches for training.

Submitting a Meal Claim

Please remember that all food expenses must have receipts to be reimbursed. Supervisors must stay within the limits established for food expenses and cannot approve beyond these amounts. Payment of food without the required receipt should also not be approved.

Additional Business Expenses

While traveling on agency business, additional business expenses not otherwise covered above will be reimbursed provided the charges incurred are required to conduct agency business. Examples of this are business calls, computer and internet access charges, photocopying and rental of office equipment. Receipts are required for reimbursement.

8.1 Expenses for Consultants and Other Contractors

Consultants, contractors or any paid representatives of the agency will not be reimbursed for any hospitality, incidental or food expenses, including:

1. Meals, snacks and beverages
2. Gratuities
3. Laundry or dry cleaning
4. Valet services
5. Dependent care
6. Home management
7. Personal telephone calls

Claims for Reimbursement of Expenses

Reimbursement for allowable expenses under this directive (e.g., mileage) can be claimed only when the contract with the agency specifically allows for it.

Staff who have accepted hospitality from a person in the past and wish the individual to perform a service for CLASS must declare a Conflict of Interest and permit another manager or supervisor to organize the purchase of service of this person.

Receipts from the person providing service are required in order to have all expenses covered.

8.2 Gifts and Honorariums for Pro Bono Work A gift of Appreciation of a maxim value of \$50 may be given to a person who has performed a business-related pro bono service. Gifts are not to be given to persons who are paid for service. This gift is to be approved by the Executive Director prior to purchase

Internal Use – To Be Completed By Community Living Association For South Simcoe		
Current Date	Review/Amendment/Comments	Approved By/Date
August 2018		Board of Directors: August 2018