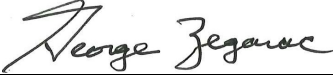




<b>HR Guideline:</b> Hospitality, Travel & Meals	<b>Guideline #:</b> 41
<b>Creation Date:</b> April 1, 2024	<b>Approved by:</b> 
	George Zegarac, President & CEO

**Guideline:**

The purpose of this guideline is to outline guidelines and procedures for incurring business expenses related to travel, meals and extending hospitality on behalf of Waterfront Toronto (WT). Waterfront Toronto has considered the requirements of the [Broader Public Sector Expenses Directive](#) in establishing this guideline.

**Policy statement:**

This guideline coincides with **Guideline #16 Employee Expenses**, and follows the same principles for managing expenses related to hospitality, travel and meals:

- expenses must be work-related.
- expenses must be modest and appropriate.
- expenses must strike a balance among economy and health & safety.
- personal expenses must not be purchased on corporate cards.
- corporate expenses must be billed directly to the Corporation unless this method of payment is unacceptable to the vendor, in which case the expense should be incurred by the employee and submitted for reimbursement; and
- Ideally and whenever practical, all expenses requiring approval should have prior approval prior to the expense being incurred.

**Application:**

This guideline is applicable to all employees employed on a full-time, regular part-time or on a contract basis with WT.

The application of this guideline can be superseded by any Municipal, Provincial, or Federally regulated freezes, restrictions or Directives.

**Hospitality**

Hospitality is the provision of food, beverages, accommodation, transportation or other amenities at public expense to persons who are not employed by the Corporation. Hospitality should be extended in an economical, consistent, and appropriate way when it will facilitate the Corporation’s business or is considered desirable as a matter of courtesy. For clarity, functions involving only Waterfront Toronto staff, Waterfront Toronto Board of Directors, Broader Public Sector organization staff, and/or any of the Ontario government ministries, agencies and public

entities are not considered hospitality functions and cannot be reimbursed. This means that hospitality may never be offered solely for the benefit of anyone covered by this guideline. Examples include staff social events, retirement parties, etc.

Hospitality may be extended (with prior approval of the Chief Financial Officer) on behalf of the Corporation when:

- engaging representatives of other organizations outside the broader public sector, and industry or public interest groups in discussions on business matters.
- Philanthropy and/or fundraising related activities for WT projects requiring private contributions; or
- providing persons from local, national or international organizations with an understanding and appreciation of the Corporation's mandate.

Employees are asked, where possible, to avoid scheduling business meetings over the lunch or dinner hour.

Where a hospitality related meeting must be scheduled over a mealtime, food should be provided in-house rather than incurring on site restaurant costs, with pre-approval in writing from the Chief Financial Officer. Meals should minimize costs but be consistent with the status of the guest, the number of persons attending and the business purpose to be achieved.

Hospitality may, under special circumstances, include the provision of alcohol that is modest, reasonable, and fitting for the hospitality related event. In such circumstances, pre-approval in writing is required from the Chief Executive Officer for the entire expense.

As part of the approval process, employees should identify hospitality events that include contractors or service providers (including Consultants, Suppliers, and Advisors) of the Corporation (current or prospective) as guests.

Employees should only accept hospitality that is in line with the Employee Code of Conduct

## **Travel:**

Prior approval by the CEO in writing is required for all business travel outside of the GTA. Further approval by the Chair of the Finance, Audit and Risk Management Committee is required prior to all travel outside of Canada or the United States of America a *Travel Authorization form* (Appendix A) must be completed and signed prior to travel and submitted with any expenses related to travel.

- The most practical and economic means of travel must be selected.
- Air – For domestic and international flights, the standard class of service is the least expensive economy class fare which is available. All other business class and premium economy travel may be permitted (e.g., flights in excess of 6 hours, or for medical reasons) if pre-authorized by the CEO.
- Rail – The standard class of service is the least expensive economy class fare which is available. However, to destinations where the travel time exceeds 4 hours (e.g. Ottawa or Montreal) a business class fare is permissible. The rationale is that the cost of business class rail service in these cases would generally be less expensive than travel by air when

considering the inclusion of meals in business class rail fares, potential savings in travel to the airport, and fare differentials.

- Recognizing that significant savings can be realized by making reservations in advance, all employees should plan their travel at least 14 days prior to departure. The purchase of airline tickets can be reimbursed as soon as the cost has been incurred, i.e. there is no need to wait until the travel has been completed.
  - If travel has been reimbursed in advance and gets cancelled, employees must notify the HR department and will be responsible to reimburse the funds to Waterfront Toronto if unable to immediately reschedule. For this reason, booking fully refundable travel fares are preferred, where possible.
- The standard for accommodation is a single room with a private bath. Luxury accommodation will not be reimbursed.
- Individuals who are away from home for five or more consecutive days shall be reimbursed for reasonable expenses for laundry and dry cleaning.
- Additional reasonable business expenses such as printing, parking, internet access, etc. will be reimbursed.

### Personal Travel Combined with Business Travel

When personal travel is combined with business travel, the employee will be reimbursed for only the business portion of the trip at the lowest available fare. Where the allocation of business versus personal travel is not clearly evident, e.g., a multi-destination airline ticket where one or more of the destinations is for personal travel, then an airfare quote for the “business portion only”, taken at the same time as the actual airline booking, should be provided to the approver. The airfare quote for the business portion of the trip will be the reimbursable amount, if this amount is lower.

For example:

A staff member plans to attend a conference in Calgary and, at the end of the conference, fly to Vancouver for some personal time off. When booking the travel arrangements, the staff member will:

- (1) obtain a quote for the Toronto-Calgary-Toronto flight. This is the “business” portion of the trip;
- (2) book the travel arrangements for the Toronto-Calgary-Vancouver-Toronto flight segments.

When submitting the request for reimbursement, the original invoice for the cost of the airfare booked (see item (2)) should be submitted along with the quote for the “business” portion obtained (see item (1) above). The quote for the “business” portion would be the reimbursable amount unless the actual amount paid for entire trip (see 1) was less.

It is the responsibility of the approver to ensure that the quote and the actual invoice are comparable and represent the same booking conditions, i.e., both amounts were obtained on the same day, etc.

Accommodations will not be paid to the employee for any personal travel that is taken in combination with business travel.

## Travel Insurance

### *Air Travel*

For air travel the standard is that flight cancellation insurance may be purchased for low-cost discounted air tickets to ensure that the Corporation can be fully refunded in the event of a cancelled trip.

### *Rental Vehicles*

For rental vehicles, the standard is the purchase of collision damage waiver and liability insurance for vehicles. Both collision damage waiver and liability insurance should be purchased for rentals.

## Airport Transportation & Parking

The standard is the least expensive means of transportation for the most convenient, direct, timely route to and from the airport. The original receipt required is the supplier receipt, not just a credit card receipt. When it is the least expensive mode of travel, the employee may claim kilometre for use of a personal automobile to and from the airport and the related parking cost.

## **Meals:**

- Reasonable and appropriate actual meal expenses will be reimbursed in the following circumstances:
  - when an employee is required to work during or through normal meal periods outside of regular business hours, without a meal break, subject to pre-approval in writing from the Chief Financial Officer, or,
  - during a normal meal period when the employee is away from home on Waterfront Toronto business.
- Reimbursement of meal costs does not include alcoholic beverages, unless for hospitality related purposes and is pre-approved in writing by the Chief Executive Officer per this guideline. All receipts for meals must be itemized receipts showing the items paid for. A credit card slip showing the total amount paid is not sufficient.
- Reasonable meal costs will depend on the circumstances, location, and available options during the time the cost is incurred. All costs should be kept to a minimum wherever possible.
- If more than one employee shares a meal, the most senior employee should pay the bill and submit the cost of the meal for reimbursement. If for some reason this is not possible, the senior employee's manager must authorize the expense. At no time should a manager be authorizing expenses when they have been the recipient of the benefits of the expense.

## **Procedure and Responsibilities:**

In order to receive reimbursement for expenses related to travel, meals and hospitality, employees must follow the expense reimbursement process outlined in *Guideline #16 Employee Expense*.

In situations when a vendor is to be paid directly by Waterfront Toronto for hospitality travel and/or meals following pre-approval(s) outlined above, the expense should follow the Corporation's relevant procurement policy and financial system payment procedures.