Policies, Procedures and Forms Library

DOCUMENT IDENTIFICATION				
Document Title	**Travel, Meals & Hospitality Expenses**	**Document No.**	**ADM-001**	

DOCUMENT CLASSIFICATION			
Document Type	**Policy**	**Category**	**Administration**

DOCUMENT CONTROL			
Prepared By	Human Resources	**Effective Date**	May 16, 2025
Approved By	President & CEO	**Supersedes**	March 5, 2025
Date Approved	May 16, 2025	**Next Review Date**	2026, or as required

RELATED DOCUMENTATION / POLICIES

INTERNAL

- Delegation of Authority Policy
- COPE Collective Agreement
- Expense Claim Form – Board of Directors, Advisory Committee Members
- Concur Expense System
- Request to Attend/Travel

EXTERNAL

- Broader Public Sector Expense Directive, April 2011 (Amended January 1, 2020)
- Letter from Chief Prevention Officer, re: Administrative Policies, October 25, 2012
- Memo from Chief Prevention Officer, re: Travel, Meal, Hospitality Directive, March 31, 2023

Policy Statement	Workplace Safety North (WSN) is mandated to provide health and safety assistance through knowledge, products and services to companies and individuals throughout the province of Ontario. On occasion and with special approval, WSN can assist outside of Ontario. Providing service over a large geographic area requires travel by employees and management of Workplace Safety North. Travel expenses are reimbursed by WSN in accordance with the guidelines established in this Policy. WSN assumes no obligation to reimburse expenses that are not in compliance with this Policy or other associated Directives. Claimants have an obligation to stay up to date and understand the requirement of this Policy, to comply with its requirements, and to seek clarification from their manager as needed. Managers are responsible for ensuring compliance with this Policy and taking appropriate corrective action.
Purpose	To establish consistent expectations and procedures for the reimbursement of work-related expenses and to provide a framework of accountability for the effective oversight of WSN resources in the reimbursement of expenses.
Scope	This Policy sets out the standards and expectations for managing work related travel, meal and hospitality expenses and applies to all Workplace Safety North employees, members of the Board of Directors, members of Sector Advisory Committees, and other persons under contract with WSN. This Policy does not prevail over legislation or a collective agreement.
Expectations	WSN is a fiscally responsible organization with funds used prudently and responsibly with a focus on accountability and transparency. Core expectations of this policy include:

	1) Legitimate and authorized expenses incurred during the course of WSN business will be reimbursed in accordance with this Policy and supporting Directives. 2) Expensed items must strike a balance among health and safety, economy and efficiency of operations. Financial expenses are submitted and processed in a timely manner to ensure prompt reimbursement and to respect business reporting requirements. Expenses for travel, meals, and hospitality support WSN business activities. Best practices are in place, including: • Prior approval to incur expenses is obtained (approval of a Project through Dynamics constitutes approval for related expenditures to service that Project). • Other options for meetings are always considered before travel is approved, including audio or video conferencing. • Approver to process a claim within two weeks of submission of the completed expense claim (Concur Expense System). • Expense claims are submitted within two to four weeks of being incurred.
Responsibility & Authority	**ACCOUNTABILITY FRAMEWORK** This Policy sets out the approval authority for travel, meals, and hospitality expenses. In some cases, the level of approval is identified and whether the authority can be delegated. The CEO has the authority to modify parameters regarding expenses. Any modifications must be consistent with those laid out in the Policy and be necessary to meet specific operational needs. Modifications must be documented, include the date of approval, and be communicated and accessible to everyone impacted by the modification. **MANAGERIAL DISCRETION** For the purpose of this Policy, managerial discretion is the administrative authority to make decisions and choices with some degree of flexibility, while complying with this Policy. When exercising discretion, the decision rationale must be documented and filed with the claim. Managers are accountable for their decisions, which must: • Exercise sound judgement based on knowledge of the situation. • Comply with the expectations set out in this Policy. When a situation arises, and discretion needs to be exercised, managers should consider whether the request meets the following conditions: • Justifiable: Able to stand up to scrutiny by the auditors • Documented: Properly explained and documented • Sensible: Fair and equitable • Practical: Reasonable and appropriate It is the responsibility of both the manager and the claimant to determine appropriate arrangements which would meet the conditions above. **MANDATORY REQUIREMENTS – GENERAL** Written approval is required by the CEO and the CPO for the following **before** any arrangements are made. Use the appropriate form, if available. • Request for International Travel, and • Hospitality events involving alcohol. Hospitality is provided only when the event involves people external to WSN. Expenses for a group can only be claimed by the most senior person present and expenses cannot be claimed by an individual that are incurred by their approver (e.g., a manager cannot submit a claim for a meal that was paid for by their director).

ROLE OF MANAGEMENT

WSN Management shall:

- Ensure compliance with this Policy.
- Provide claimants with guidance and clarity regarding this Policy.
- Provide documentation to claims where manager discretion was used to allow an exception to policy requirements.
- Not assume any obligation to reimburse expenses that are not in compliance with this Policy.
- Ensure that appropriate claim records are documented and retained.
- When authorized to approve expense claims, managers must:
  - Ensure the expenses are consistent with this Policy.
  - Determine and authorize when business travel is necessary.
  - Ensure that all travel arrangements are consistent with the provisions of this Policy.
  - Ensure that expenses were necessarily incurred in the performance of WSN business.
  - Ensure that appropriate receipts are provided to support expense claims.
  - Conduct regular spot checks to ensure claims comply with the requirements of this Policy.
  - Ensure that any unusual items are explained appropriately and/or proof is given of prior approval.
  - Approve expense claims through Concur in a timely manner.
- Not approve their own expenses.

ROLE OF CLAIMANTS

Claimants shall:

- Seek clarification from managers proactively and as needed.
- Request and accept the lowest fare practicable.
- Ensure their Outlook calendar is kept up to date and immediately notify their supervisor in the event of any changes.
- In the event of changes, cancel hotel bookings as required by cancellation policies to avoid "no-show" charges. Penalties incurred for non-cancellation of guaranteed hotel reservations will be the **employee's responsibility** and will be reimbursed only in exceptional circumstances.
- If necessary, secure passports and visas and obtain required/recommended immunizations or medications before travelling.
- Report any taxable benefits to Canada Revenue Agency.
- Become familiar with and adhere to the provisions of this Policy and follow applicable Conflict of Interest rules and/or regulations.
- Submit claims for expenses before leaving a position with WSN.

When submitting an expense claim, claimants must**:**

- Use the Concur expense application system.
- Verify travel and other business-related expenses.
- Provide explanations (or proof of prior approval) for; unusual expenses and when claiming for another employee/consultant.
- Attach original itemized receipts to support expense claims, as appropriate.
- Note any expenses that are reimbursable by another organization.
- Provide descriptions for expenses claimed.

BOARD OF DIRECTORS

Board Members will ideally book travel through Maritime Travel or work with and have the Board Liaison/Executive Assistant arrange both travel and guest rooms. WSN will directly (centrally paid) cover the cost of rooms plus taxes only. WSN will not be responsible for incidentals. Board

Members will follow this Policy. Both out-of-pocket expenses and the value of Board Members' time will be considered.

Expense Reports

The Board Chair will authorize all CEO business and travel expenses. In the Chair's absence, the Vice-Chair will assume this duty.

The CEO will audit Director Expense Reports for compliance with this Policy and process for payment, if compliant. If there are compliance questions, follow-up should be handled by the Board Chair.

The CEO will audit the Chair and Vice-Chair Expense Reports for compliance with this Policy and process for payment, if compliant. If there are compliance questions, follow-up should be handled by the Chair of the Audit and Finance Committee.

Expense reports will be submitted within two to four weeks of Board business to the CEO for authorization. In the absence of the CEO, Board Members' expenses and/or expense reports will be approved by a designate. Cheques or EFT will be issued within two weeks.

APPROVAL AUTHORITY

Those authorized to approve expense claims must:

- Ensure the expenses are consistent with this Policy.
- Determine and authorize when business travel is necessary.
- Ensure that all travel arrangements are consistent with the provisions of this Policy.
- Ensure that appropriate receipts are provided to support claims.
- Conduct regular spot checks to ensure claims comply with the requirements of this Policy.
- Ensure that any unusual items are explained appropriately and or proof is given or prior approval.

POLICY

ADMINISTRATION

Payment

Travel, meal, and hospitality expenses as set out in this Policy will be reimbursed, normally within two weeks of expense submission.

Non-Reimbursable Expenses

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

- Personal items: Employees will not be reimbursed for personal or recreational items (e.g., toiletries, video rentals, mini bars, etc.).
- Traffic or parking violations.
- Social events that do not constitute hospitality as described below.
- Alcoholic beverages unless part of hospitality as described below.
- Family or family members unless part of hospitality as described below.

Receipts

Legible scanned or photographed copies of itemized receipts must be submitted, as appropriate. Credit card slips by themselves are insufficient to support a claim for reimbursement. Original itemized receipts refer to a receipt that lists the items purchased and the individual prices for each item. This is usually the same receipt that is produced by a cash register. If a claimant has lost or misplaced the original receipt, a duplicate of the original receipt may be available from the merchant. If not, provide as full a description of the information that was on the original receipt as possible. It should include the reason for the expense, the date, the location (city), the merchant (name and address), the purchases and the cost, and taxes. The explanation must be signed and dated by the claimant, who then assumes responsibility for this claim in the event of an audit.

It is at the manager's discretion if such explanation will be accepted, particularly in the event of repeat occurrences.

Overpayments

Overpayments, namely amounts reimbursed or paid that are not in accordance with the terms of this Policy shall be recovered from the claimant as a debt owing to WSN.

TRAVEL

Prior approval by the appropriate authority is required for all business travel unless travelling is identified as part of regular job duties. Written authorization is required for international travel (see international travel section below).

If there is a change to your itinerary:

- Report any changes to your manager as soon as possible; and
- Submit any changes through to the travel agency if appropriate.

Consult your manager to ensure that your travel arrangements include accommodation for any special needs.

Participation in frequent flyer or other loyalty programs is permitted, provided you choose the most cost-effective accommodation or method of travel.

Loyalty points can be redeemed at the user's discretion; however, they cannot be redeemed for cash by using points for business purposes and then submitting a claim for reimbursement.

When planning any travel, consider business continuity (e.g., deciding whether senior management or people with specialized knowledge or expertise should travel together).

INTERNATIONAL TRAVEL

All international travel requires prior authorization from the CEO and the final approval of the Chief Prevention Officer (CPO).

If travelling internationally (outside Canada and the continental USA), in addition to the obligations set out elsewhere in this Policy, the following requirements must be met:

- Prior written approval: employees **must** complete the Request to Attend/Travel form.
- Prior written approval for:
  - The cost of a passport/visa if you are travelling internationally.
  - The cost of immunizations and medications, if necessary, for international travel.
- Acknowledgement that all appropriate approvals are in place.
- Written rationale demonstrating the critical value of travel with WSN organizational priorities and interests and details how the travel will produce a benefit for WSN and its members.
- Documentation showing detailed itemization of anticipated expenses (note that lowest cost and most reasonable method of travel must be used unless otherwise approved).
- WSN confirmation of any travel warnings by the Federal Department of Foreign Affairs and International Trade related to proposed travel.

On an international flight, business class seating may be permitted, but only with the prior approval of the CEO and the CPO.

INSURANCE

Employees will not be reimbursed for the cost of privately arranged medical/health insurance for travel **within Canada** since coverage in the event of illness, injury or death is provided through WSN health insurance plans.

TRAVELING OUTSIDE OF CANADA

Prior to travelling, the person travelling must verify with WSN's benefits provider that travel/medical insurance is adequate.

Details around WSN benefits coverage from Manulife can be found in the Extended Health Care section of the benefits booklet, which includes of Out-of-Province/Out-of-Canada and Emergency Travel Assistance coverage.

ROAD TRANSPORTATION

WSN encourages its workers to conduct a Field Level Risk Assessment prior to driving and not carry out this task in the event of high-risk hazards (i.e. weather or fatigue). Where practical, virtual meetings should be the first choice to eliminate the hazards associated with the activity of driving. Making a decision to delay a trip and incur the extra cost of hotel and meals will be supported and respected by WSN.

When road transportation is the most practical and economical way to travel, the order of preference shall be:

- Personal vehicle – if it is more economical than a rental vehicle, or
- Rental vehicle.

Bridge, ferry and necessary parking fees while driving on WSN business will be reimbursed. Receipts must be obtained and submitted wherever practicable. The expense associated with highway tolls must be approved by the employees manager prior to usage.

Parking costs incurred in the office area as part of a regular commute to work will not be reimbursed.

Employees may be reimbursed for car wash expenses up to $15 per occurrence, up to four (4) times per calendar year, when all of the following conditions are met:

- The car wash must be required as a direct result of field activity conducted on forestry roads, back roads, or similar off-pavement terrain where vehicles are expected to accumulate significantly more dirt, mud, dust, or debris than usual. This includes:
  - Driving on rugged terrain necessary to access a client site for the purposes of WSN work.
  - Parking at a client site during the delivery of WSN work.
- Project Documentation: A training or consulting project must be entered in Dynamics to demonstrate that the trip was part of service delivery.
- Photographic Evidence: A photo of the vehicle's exterior, including the license plate (which must match the most recently submitted vehicle safety inspection), must be provided to the employee's supervisor prior to the car wash.
- Rental Vehicles: Reimbursement does not apply to rental vehicles.
- Purchase Restrictions: Only single-use purchases or car wash tickets are eligible.
- Receipts: A valid, itemized receipt must be submitted with the travel claim.
- Timing: The car wash expense must be incurred within 48 hours of the qualifying field activity.

This reimbursement is intended solely to maintain the cleanliness and functionality of vehicles used under rugged field conditions. It does not apply to routine or cosmetic car washes.

Motor vehicle incidents must be reported immediately to local law enforcement authorities, car rental agency (if applicable, contact the credit card insurance provider to initiate a claim), the automobile insurance company (if using a personal vehicle) and the employee's immediate supervisor.

In the event of significant property damage to a company or personal vehicle while on duty, WSN will cover the deductible or its cost equivalent, subject to the following conditions:

- The employee was performing work-related duties at the time of the damage.
- The damage occurred during the course of travel required by the employee's job.
- The employee follows the procedure for reporting the damage as outlined in policy.

This coverage is provided over and above any kilometer reimbursement outlined in the collective agreement.

VEHICLE INSURANCE and ANNUAL VEHICLE SAFETY CERTIFICATE

Only employees with valid driver's licenses are authorized to drive on WSN business. All employees travelling more than 5,000 km annually for business purposes will be required to submit proof of insurance for business use of their personal vehicle to a minimum of $2,000,000. Employees who are unable to provide written proof of this level of insurance shall not use their personal vehicle to conduct WSN business. WSN will cover the cost of this additional coverage through reimbursement. Employees will be required to possess a current annual vehicle safety certificate. The employer shall reimburse the employee for one annual vehicle safety inspection.

ANNUAL DRIVER'S ABSTRACT REQUEST – FINES & PENALTIES

Annual drivers' abstracts will be requested from the Ministry of Transportation by head office. Fines and penalties are the personal responsibility of the employee. Ministry of Transportation, court-ordered warnings and suspensions must be reported to WSN. A poor driving record (6 demerit points or more) could affect employment status. Those persons who are required to drive as a condition of employment will be subject to an immediate performance review upon warning or suspension of their driver's license.

PERSONAL VEHICLES

Where employees are not required to drive as part of their regular duties, approval must been granted to obtain reimbursement for mileage. WSN will assume no financial responsibility for the use of personal vehicles other than paying the kilometric rate.

WSN employees driving more than 200 kilometers a day or more than five days in a calendar month, should consider using a rental vehicle.

The manager must make a decision on the type of vehicle used for travel (personal or rental) based on the frequency of travel as well as the travel distance. If a manager decides with the employee to permit the use of the employee's personal vehicle, research and the rationale must be documented.

VEHICLE RENTAL

The size of the rental vehicle must be the most practical size required for the business task, number of passengers and weather conditions. Exceptions must be documented and approved by the manager prior to renting. Luxury and sports cars are prohibited. There is no reimbursement for kilometers on rental vehicles.

The rental vehicle must be refuelled wherever possible before returning it in order to avoid higher gasoline charges imposed by the rental car agency. Avoid situations requiring drop off charges.

All vehicle rentals shall include coverage for collision damage. The insurance costs can be claimed as a travel expense.

SAFETY

With concern for safety, reliability and image, personal vehicles must be maintained in safe operating conditions at all times. Failure to do so may result in cancellation of vehicle allowances and/or reimbursement.

REQUIRED VEHICLE FOR FORESTRY ACCESS ROADS

Employees required to use a vehicle regularly during the course of their duties are required to provide their own vehicle. Employees whose job requires regular travel on forest access roads are required to provide their own 4x4 extended-cab pick-up truck, 4x4 sport utility vehicle, or other similar vehicle approved by WSN, with a minimum 100-inch wheelbase and adequate road clearance. Employees must receive approval from WSN that such vehicle is required for their job.

MILEAGE ALLOWANCE PROGRAM

Eligibility

Employees who are required to drive as part of their normal duties:

a. Shall be reimbursed for actual distance traveled at the mileage based on collective agreement defined per km rates.
b. Kilometers cannot be claimed from home office to the employees designated WSN office location (where one is assigned).
c. Mileage expense claims submitted for reimbursement by the Employee must be accurate and reflective of kilometers traveled for work purposes only.
d. In the event of a serious illness requiring a claim of Short-Term Disability, the kilometer requirement will be prorated.

MILEAGE ALLOWANCE PROGRAM REIMBURSEMENT RATES

Bargaining Unit, Non-Bargaining Unit Staff, Board of Directors, and Advisory Committees

Reimbursement rate for business use of personal vehicles is based on collective agreement defined per km rates. The mileage reimbursement rate includes a portion to cover the fuel expense incurred because of travelling for work and a vehicle maintenance portion. The Claimant is encouraged to set aside a portion of reimbursement funds to cover future vehicle maintenance costs associated with travelling for WSN business.

AIR TRAVEL

Arrangements should be made through WSN's designated travel agent, and any flight bookings must be pre-approved by the manager. If agreed to by the manager, the employee may make travel arrangements independently or with the designated service provider.

Travel by air is permitted when this is the most practical and economical way to travel (time, safety, and cost being factors). Travel must be arranged in advance and be booked by fixed dates; open-ended tickets are prohibited. The standard is economy (coach) class. Travel in business class must have prior approval by the CEO and CPO and may be considered in the following circumstances:

- On international flights; or
- Flights within Canada and the continental USA if related to the provision of reasonable accommodation (e.g. health reasons).

Employees participating in "frequent flyer" programs will be responsible for all costs incurred for their participation in such programs.

RAIL TRANSPORTATION

Travel by rail is permitted when this is the most practical and economical way to travel. A coach-class economy fare is the standard.

Business class may be acceptable with prior approval in the circumstances such as:

- The need to work with a team;
- Choosing a travel time that allows you to reduce expenditures on meals or accommodation (e.g., compare an economy (coach) class ticket plus a meal, with the cost of a ticket for VIA 1, where meal is included);
- Accommodation requirements; and
- Health and safety considerations.

International train travel should be at the Canadian equivalent to coach class.

TAXIS/UBER

Taxis may be justified in cases where:

- Group travel by cab is more economical than the total cost of having individuals travel separately by public transit or shuttle; or
- Taking a cab allows you to meet schedule constraints; or
- There is no other travel mode available.

Taxi expenses must be supported by a receipt. Expenses submissions for tipping for Taxi services must be aligned to the Broader Public Sector Expense Directive, April 2011 (Amended January 2020) and per the Gratuities section of this Policy.

Taxis may not be used to commute to work or home except under exceptional circumstances, for instance:

- Weather, health or safety conditions indicate it is the best, appropriate option; or
- Transport of work-related baggage or parcels is required.

PUBLIC TRANSIT

Local public transportation, including hotel/airport shuttles, should be used wherever possible.

ACCOMMODATIONS

Reimbursement for overnight accommodation within the headquarters area will not normally be authorized. Exceptional or emergency situations that require employees to remain close to their headquarters for periods in excess of normal working hours, such as extended bargaining sessions, may be considered.

Reimbursement will be made for single accommodation in a standard room unless otherwise approved by the manager. No reimbursement will be made for suites, executive floors or concierge levels unless the situation warrants it (i.e. sharing a suite with another employee to minimize costs).

Private stays with family or friends are encouraged. A maximum of $100.00 per night for gratuitous lodging expenses is permitted with declaration. Instead of a receipt, a written explanation describing the purpose of the trip, identifying the host and the number of days you stayed must accompany the expense claim. A small gift of equal value and in lieu of money may be given in lieu of claiming for gratuitous lodging, in which a receipt must accompany the expense claim.

OTHER KINDS OF EXPENSES

Advances

Any advance extended to an office employee for travel purposes is to be reported on the employee's expense claim form, submitted immediately following their return to the office. In the event that the actual travel costs are less than the amount advanced, the employee will repay the difference within 30 days.

MEALS

While on travel status (see definitions below), meal allowances will be reimbursed at the established meal reimbursement rates. The meal allowance is to contribute to the increased cost of purchasing meals while travelling on business. Taxes and gratuities are included in the meal reimbursement rates. Receipts are not required to be submitted with meal claims if claiming established reimbursement rates.

Meal expenses will not be claimed while working within 30 kilometres of one's home base unless it is a mid-shift lunch and the following conditions are met:

a) The employee is on an active field visit; and
b) The meeting is at least four (4) hours in duration.

In some circumstances, reimbursement of actual meal expenses that exceed the rates set out below may be approved by managers if the reimbursement is consistent with the principles section of this Policy. Each claim for reimbursement must be accompanied by an original receipt and a written explanation with sufficient detail when the meal rate is exceeded. Either meal allowances as set out below are claimed or receipted meals are claimed in a day. They cannot be combined in a day submission.

Reimbursement of meal costs **must not** include the reimbursement for any alcoholic beverages.

EXCEPTIONS

For any exceptions to the meal policy, the claimants will bring forward all requests to their manager who will consider the work conditions and the implications prior to the expense being claimed. Any approved exceptions must include detailed itemized receipts.

No reimbursement shall be made:

- For meals consumed at home prior to departure or on return. * **
- For meals included in the cost of transportation, accommodation, seminars and/or conferences.

RATES

The daily meal allowance is $65 per day.

- Breakfast * $15.00
- Lunch $20.00
- Dinner ** $30.00

* Breakfast cannot be expensed when departing from home, except for when you are leaving home before 6:00 am.

** Dinner claims can be expensed when arriving at home after 6:00 pm.

Note that meals in the U.S. will be reimbursed at the same rates, but in U.S. dollars or receipted; meals are to be submitted and expensed based on actual costs, excluding alcohol.

Purchase Cards (P-Card)

Any group meals generally should be charged to WSN P-Card.

The following factors will be taken into consideration before being charged:

- Approval – prior approval is required when working through a meal period.
- Location of the meeting - it is recommended that meetings over meals should be catered in:
  - The meeting is at the office building, and food is brought in. This is considered catering, and the meal should be paid for with a purchase card (P-Card). This is not a reimbursable expense as WSN pays the expenses directly, and individuals are not charged.
  - The meeting is at a restaurant. The meal can be reimbursed if there is prior approval. Each manager may pay for their own lunch, or one manager may pay for the entire lunch. This is not a reimbursable (meal) expense as WSN pays the expenses directly, and individuals are not charged.

HOSPITALITY

Hospitality is the provision of food, beverages, accommodation, transportation, or other amenities at WSN expense to persons who are not engaged in work for WSN (non-employees). Hospitality should be extended in an economical, consistent, and appropriate way when it will facilitate WSN business or is considered desirable as a matter of courtesy. Any hospitality events must be approved per the Delegation of Authority Policy.

Functions involving only people who work for WSN (employees) <u>are not considered hospitality functions</u> and cannot be reimbursed. This means that hospitality may never be offered solely for the benefit of anyone covered by this Policy. Examples would be office social events, retirement parties and holiday lunches. Requests to host guests (non-employees) with hospitality on occasion must have the prior written approval of the manager.

Hospitality may be extended on behalf of WSN when:

- Engaging representatives from WSN, clients or unions in discussions on official matters
- Sponsoring formal conferences for representatives of client or labour groups
- Functions that are the exception to the above must have prior approval of the CEO & BOD Chair (if alcohol is involved).

All expenses for spouses and other family members and guests travelling with staff members on WSN business will be paid by the employee.

Reimbursement of Alcoholic Beverage Costs

Prior written approval is required for hospitality events where alcohol will be served.

Reimbursement of the cost of alcohol is permitted only for hospitality events and is subject to the following conditions:

- The cost of alcoholic beverages cannot exceed the cost of food with the exception of the annual mining health and safety conference reception. The cost for the alcohol served at the reception(s) is covered through event sponsorship.
- OMR annual standardized evaluation banquets shall use sponsorship funds to cover the costs of any alcohol supplied, costs for alcohol outside of sponsorship shall have prior approval by the CEO and BOD chair;
- Preference should be given to wine, beer, and spirits produced in Ontario; and
- Such hospitality requires prior approval by the CEO and BOD Chair.

Expense submissions should include the names and titles of persons in attendance and the business reason for the event. Furthermore, reimbursement for alcoholic beverages extends only to those provided to third parties. Hospitality should only be extended to persons not engaged in work for WSN.

Alcohol should be provided in a responsible manner, e.g., food must always be served when alcohol is available.

GIFT GIVING
Appropriate token gifts of appreciation, valued up to $50.00, may be offered in exchange for gifts of service or expertise to people who are not engaged in work for WSN. Gifts valued over $50.00 must have prior approval from the CEO.

EXPENSES FOR INDEPENDENT CONSULTANTS AND OTHER CONTRACTORS

Independent consultants and other contractors will not be reimbursed for any hospitality, incidental or food expense, including:

- Meals, snacks, and beverages
- Gratuities
- Laundry or dry cleaning
- Valet services
- Reimbursement for allowable expenses can be claimed and reimbursed only when the contract specifically provides for it.

ACRONYMS AND DEFINITIONS	
Approver	Person with the authority to make approvals under this Policy.
Chief Executive Officer (CEO)	Head of operations at WSN.
Chair	Person elected as the head of the organization by the Board of Directors.
CPO	Chief Prevention Officer
Claimant	Any person making a claim under the terms of this Policy.
Delegation of Authority	A written assignment by which a person who has a power, duty, function or responsibility under this Policy authorizes another person (identified by name or by position title) to exercise the power, duty, function or responsibility.
Dependent	Someone who resides with the traveler on a full-time basis and relies on the traveler for care (e.g., a child or parent).
Independent Consultant and Contractors	Individuals or entities under contract to WSN providing consulting or other services.
Itemized Receipt	Original document identifying the vendor with the date and amount of each expense item paid by the claimant.
Hospitality	The provision of food, beverage, accommodation, transportation, and other amenities at the expense of WSN to people who are not engaged in work for WSN.
Occasional Drivers	Any WSN employee driving a personal vehicle or rental vehicle for WSN business purposes, who is not part of the WSN Vehicle Program.
Office Area	The area surrounding the regular workplace or home office, with a perimeter of 30 km measured by the most direct, safe and practical route by road.
Sector Advisory Committees	1) Mining 2) Industrial
Travel Status	When the claimant is outside the area surrounding their regular workplace; a perimeter of 30km measured by the most direct, safe and practical route by road.
OPS	Ontario Public Service

MLITSD	Ministry of Labour, Immigration, Training and Skills Development
HSA	Health and Safety Association

CHANGES TRACKING LOG	
Revision(s) Date	**Revision(s) Made**
September 26, 2011	Modified
January 2012	Re-formatted
January 16, 2012	Revisions to include provisions for 4 x 4 Bargaining Unit, Non-Vehicle Allowance Program and reflect CRA 2012 mileage rates.
February 14, 2012	Revisions to Non-Vehicle Allowance Program - employees who require 4x4 vehicle as part of their job requirement.
February 21, 2013	Revisions to comply with Attestation requirements.
February 23, 2013	Board of directors reviewed & approved changes from the attestation.
June 24, 2013	Added map of Northern/Southern Ontario boundaries
July 15, 2013	Updated to reflect new collective agreement (meals, km reimbursement, VAP).
January 1, 2017	Updated to reflect new meal allowance regulations
September 19, 2017	Updated to reflect new collective agreement.
April 14, 2023	Removal of language on VAP, flexibility on meal reimbursement and updates to align KM reimbursement organizationally.
April 29, 2024	Updated 'Car Rental' section language to 'Vehicle Rental', under 'Mileage Allowance Program' section clarified requirement for kilometers being expensed to be accurate of actual travel, no kilometers reimbursement for travel to Employees designated WSN office (if assigned), shifted rental car language to rental vehicle, no reimbursement for rental vehicle kilometers, highlighted breakdown of mileage reimbursement rate is intended to cover fuel expense and portion of future maintenance expense for vehicle due to WSN travel, in 'Taxi's' section clarified requirement to follow directive parameters for tipping, removal of 'Telecommunications section' Update to meals allowance Remove "Personal Care"
September 4, 2024	Updated 'Vehicle Rental' section language to remove reference from most economical to most practical size.
March 5, 2025	In the event of significant property damage to a company or personal vehicle while on duty, WSN will cover the deductible or its cost equivalent, subject to the following conditions: •The employee was performing work-related duties at the time of the damage. •The damage occurred during the course of travel required by the employee's job. •The employee follows the procedure for reporting the damage as outlined in policy. This coverage is provided over and above any kilometer reimbursement outlined in the collective agreement.
May 16, 2025	Updated car wash expenses reimbursement.

REVIEW HISTORY
• Drafted October 1, 2010 • Approved February 25, 2011 • Revision January 16, 2012 • Revision February 14, 2012 • Revision February 21, 2013 • Approved February 23, 2013 • Revision July 15, 2013 • Revision January 1, 2017 • Revision December 5, 2017 • Revision April 14, 2023 • Revision April 29, 2024 • Revisions March 5, 2025 • Revision May 16, 2025