

OPERATIONAL POLICY and PROCEDURE STATEMENT			
Manual:	Finance and Accounting	SPP No.	<b>FN 2.05</b>
Section:	Purchasing Cycle	Issued:	Oct 6, 2010
Subject:	<b>TRAVEL GUIDELINES</b>	Effective:	Jun. 7, 2010
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Issued by:	Director of Finance and Administration	Dated:	Jun. 23, 2014

## 1 POLICY

- 1.01 Employees travelling on agency business are representing the agency. They are expected to conduct themselves with professionalism and dignity at all times.
- 1.02 Expenses incurred on agency trips should be consistent with normal living standards. Those who are in any doubt as to the appropriateness of a specific travel expense should consult with their manager for guidance.

## 2 PURPOSE

- 2.01 The purpose of this Statement of Policy and Procedure is to provide guidance to management and employees who travel on agency business.

## 3 SCOPE

- 3.01 The Travel Guidelines policy applies to all employees travelling on agency business and their managers.

## 4 RESPONSIBILITY

- 4.01 **Every employee** travelling on agency business is responsible for:
- Behaving as a professional representative of the agency at all times
  - Following agency procedures and guidelines for expenses
  - Retaining all receipts
- 4.02 **Directors** are responsible for:
- Reviewing and approving all travel expenses submitted by the travelling employee
  - Providing guidance to employees regarding appropriate types and levels of expenses
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- 4.03 The **Finance Department** is responsible for:
- Ensuring that travel expenses are properly authorized

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- Ensuring travel expenses are vouched to the Statement of Expense, properly coded, and documented.
- Payments are made in a timely manner

## **5 DEFINITIONS**

5.01 **“Mileage”** means the payment the agency makes to its employees for use of their own personal vehicles based on a flat rate per kilometre travelled on agency business. Mileage flat rates are calculated to reimburse not only gas, but also a fair share automobile insurance and wear and tear on the vehicle.

**“Hospitality”** is the provision of food, beverage, accommodation, transportation, and other amenities at agency expense to people who are not engaged in the work of the agency.

## **6 REFERENCES and RELATED STATEMENTS of POLICY and PROCEDURE**

FN 2.01 — Expense Authorization

FN 2.03 — Agency Credit Cards

FN 2.04 — Expense Advances and Expense Allowances

## **7 PROCEDURES**

### **7.01 Allowable Travel Expenses**

- (a) In general, the agency recognizes the following as normal travel expenses:
- (i) Economy class air fares/train or bus tickets to the city of destination, or if the estimated costs are expected to be less, a rental car for travel to the city of destination. The lesser cost should be chosen.
  - (ii) Travel insurance
  - (iii) Airport fees
  - (iv) Lodging in the city of destination
  - (v) A 15% maximum for tips on meals, taxi services, etc.

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- (vi) Personal meals and associated tips at the rates stipulated below including taxes and gratuities:

Breakfast	\$12.00
Lunch	\$15.00
Dinner	\$30.00

Higher rates can be approved at the discretion of the director or executive director on an exception basis when circumstances make the above limits unreasonable. Prior approval in writing is required. These rates are not an allowance. They are for individual meals actually eaten.

- (vii) Telephone calls home of a reasonable duration and frequency as determined by the **Director**, telephone calls to the office and telephone calls with business contacts. Employees are to use agency cell phones where possible.
- (viii) Taxi fares to and from destinations within a city and associated tips or, if the estimated costs are expected to be less, a rental car in the destination city
- (ix) Parking and gasoline charges in the case where a rental car has been deemed appropriate (for use of personal car for business travel, see 7.06 below).
- (x) Minor miscellaneous expenses which would not otherwise be incurred by the employee such as tips in a hotel, or public transportation costs.
- (b) In general, the agency does not reimburse employees for:
- (i) Entertainment in the city of destination
  - (ii) Alcoholic purchases
  - (iii) Upgrades to higher classes of service for air or train travel
  - (iv) Fines for traffic or parking violations
  - (v) Personal items of any nature including clothing or toiletries
  - (vi) Additional expenses related to traveling with a spouse or other guest
  - (vii) Fees for excess baggage or baggage handling

## 7.02 Entertainment

- (a) The **Executive Director, Directors, Property Manager, and Community Relations Manager** may be required to participate in donor/customer entertainment activities such as meals, social events, golf tournaments and the like for customer relations purposes and qualify for

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reimbursement.

(ii) Hospitality may be extended when it facilitates agency business and if it is considered desirable as a matter of courtesy.

- (b) Functions involving only employees of the agency are not considered hospitality functions and cannot be reimbursed through ministry funding.
- (c) Expenses for alcohol cannot be charged to ministry funded programs.

#### 7.03 **Gifts in Lieu**

- (a) When an employee travelling on agency business has an opportunity to lodge with a friend or relative and in doing so will reduce the overall cost to the agency, a gift in lieu for the host may be purchased at agency expense. Gifts are expected to be symbolic in nature and no more than \$50/day in cost.

#### 7.04 **Use of Personal Car for Business Travel**

- (a) An employee has the option of using their personal car for business travel as long as the following conditions are met:
  - (i) The employee must have insurance coverage of at least \$1,000,000 for both personal injury and third party liability
  - (ii) The employee has a *demonstrated* safe-driving record
  - (iii) The cost of the trip will not exceed the costs of using other forms of transportation
- (b) The agency reimburses mileage at the current approved rate per kilometre.
- (c) Where an individual must pay staff for their transportation, the amount paid will not be greater than the current agency rate.

#### 7.05 **Documentation of Travel Expenses**

- (a) All receipts are to be retained and submitted with an Statement of

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Expense, or for matching to the agency credit card statement where applicable.

- (b) All receipts should indicate the nature of the expense, the date, the location and the meeting, workshop, or event attended.
- (c) Sales taxes should be identified for all expenses on which they were incurred.
- (d) Only receipts which have been approved by the employee's **Director** will be reimbursed.
- (e) Expenses for which a receipt has been lost or misplaced will be reimbursed only at the discretion of the employee's **Director**.
- (f) No individual may approve their own claim. Expenses of the Executive Director up to \$1,000 will be approved by the Director of Corporate Services. Any single occasion amount in excess of \$1,000 is to be approved by an executive member of the Board of Directors.

## **8 ATTACHMENTS**

Attachment A – Statement of Expense

Attachment B – Mileage Report