

Policy for Travel and Related Expenses	Policy No. TBD	
	Date Issued: April 2015	Responsible Position: Finance department
Approved by: President & CEO	Application: Association	

1. Purpose

The purpose of this policy is to provide specific guidelines for employee expense reimbursements. This policy is based on the rules defined by the CRA and must meet the following criteria:

1. Expenses must be related to activities of the Association
2. Expenses must be adequately accounted for within a reasonable period of time

As long as these rules are met, expense reimbursements will not be included in an employee's taxable income.

2. Scope

This policy applies to employees who are required to travel between branches or to non-YMCA locations and use personal funds to pay for Association related expenses and wish to be reimbursed.

3. Responsibility

Employees should familiarize themselves with the types of expenses that are / are not eligible for reimbursement prior to incurring such expenses. All expenditures will be documented on a Local Travel and Meal (LTM) form and must be approved by the relevant Vice President or General Manager who must confirm that expenses and reimbursement requests meet the following criteria:

- The travel expenses were incurred while conducting Association activities
- The information contained on the reimbursement form and the documentation attached is accurate and in accordance with Association policy
- Expenses are coded to the appropriate general ledger account numbers
- Original receipts are submitted in accordance with this policy

4. Allowable Expenses

Reimbursement will be made for actual and reasonable expenses directly related to conducting Association activities. The YMCA will not reimburse any employee for costs incurred relating to any political event or political fundraiser.

4a. Parking

Monthly parking expense shall be reimbursed to employees in positions classified in Levels 1 through 3 at the rate of \$95/month. Monthly parking expense shall not be reimbursed to employees outside of Job Levels 1 through 3 unless the appropriate Vice President, Senior Regional Manager or General Manager obtains the approval of the Vice President of Human Resources based on documented justification based on the employee's job responsibilities.

4b. Meals

Actual costs may be claimed for meals on a YMCA business related trip. The business purpose should be indicated on the expense claim. The cost of meals and reasonable tips will be reimbursed and must include the number of persons and their names, and a brief explanation of how the meal relates to Association activities. Itemized receipts are required.

Employees will be reimbursed for business related meals when dining with other employees on a business trip, conference, reward, recognition or appropriate business purpose. The names of the individuals, or the group, in attendance must be indicated on the claim.

4c. Mileage Reimbursement

Reimbursement for use of personal vehicles will be at the mileage rate in effect at time of travel - \$0.48/km in 2015. No reimbursement will be made for the cost of repairs to personal vehicles. It is the obligation of the owner of a personal vehicle being used for Association business to carry adequate insurance for his or her protection and for the protection of any passengers. The YMCA will not be responsible for reimbursement of parking tickets or traffic violations.

Changes in mileage rates will be communicated to Associations on a timely basis. The use of rental cars is encouraged for trips of longer duration where rental costs are less than mileage reimbursement.

4d. Rental Vehicle

When renting a vehicle, individuals must be guided by the principle that the rental vehicle is the most economical and practical size, taking into account the business purpose, number of occupants and safety (including weather) considerations. To avoid higher gasoline charges, the rental vehicle should be refueled before returning it.

4e. Air travel

Associations should seek to reserve air travel at the lowest economy fare possible and take advantage of advance purchase and best price options. Economy return airfare that includes stopovers at extra costs en route to YMCA events will not be reimbursed and are the responsibility of the traveler.

4f. Accommodation

Hotel accommodations for individuals or group will be booked at the reasonable rate by authorized personal. Hotel charges of a personal nature, such as pay-per-view movies, dry-cleaning are not reimbursable.

4g. Miscellaneous Expenses

Miscellaneous expenses must be for valid business reasons. Itemized receipts must be submitted for all purchases. Examples of miscellaneous expenses include but are not limited to:

- Purchase of materials for the benefits of the association in the case if corporate credit card, petty cash or program advance is not readily available
- Professional dues or subscription for the benefits of the association in the case if corporate credit card, petty cash or program advance is not readily available
- Any fees associated with travel, including visa fees, immunization, fees for currency exchange etc. Passports are excluded.

4h. Foreign Travel/Purchase in different currency

Foreign travel is any travel outside Canada. Travelers are responsible for converting expenses denominated in foreign currencies to CAD dollars when completing LTM forms. A copy of the conversion rate(s) used must be attached to reimbursement forms submitted to the Finance Office. The FXConverter located at [www. bankofcanada.ca](http://www.bankofcanada.ca) is a tool that will convert foreign currencies into CAD dollars based on historical foreign exchange rates. An average rate for the duration of the trip will be accepted, or daily rates can be used.

The same will be applied if purchase of materials is done in different currency.

5. Unallowable Expenses

The Association will not reimburse expenses that are inherently personal in nature.

6. Getting Reimbursed

An adequate LTM form must be submitted to the Finance Office within 45 calendar days of when the expenses were incurred. Payment will be processed directly to the staff personal bank account by HR Payroll specialist. To be reimbursed on the day of the upcoming payroll, all paperwork should be submitted to Finance office by the 5th and 20th day of each month.

The Expense reimbursement report must include the following information:

- The name of the individual requesting the reimbursement
- The dates the expenses were incurred
- Itemized receipts* for each expense
- A specific description of how the expenses relate to Association activities (e.g. a professional conference, meeting, etc.)
- For airfare, the airline ticket or itinerary must be provided; the dates, number of passengers, destination and cost must be clearly shown
- Approval from an authorized signer

*Credit card receipts and other forms of payment proof on their own are not adequate documentation because of the lack of itemization.