



## Travel, Meal and Hospitality Expenses Policy – 3.VS.12

**Original issue date:** April 1, 2011

**Revisions Effective:** March 28, 2018

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### 1. Introduction/Objective

The purpose of this policy is to set out the requirements and principles for expenditures, and the reimbursement of expenses for staff and any volunteers making claims for expenses incurred in the course of performing duties for the YMCA of Greater Toronto. This policy also provides a framework of accountability to guide the effective oversight of Association resources in the reimbursement of expenses, in keeping with the YMCA's Ethical Conduct Policy and Ontario's Broader Public Sector Accountability Act requirements.

### 2. Policy Statement

The YMCA of Greater Toronto is committed to ensuring that the expenditure of YMCA funds is properly authorized, supports YMCA objectives and initiatives, and reflects appropriate accountability and transparency standards. This policy supports the following key principles:

- **Accountability** - The YMCA is accountable for the use of Association funds when reimbursing travel, meal, hospitality and other expenses. All expenses must support YMCA goals and objectives.
- **Transparency** - The YMCA is transparent to all Association stakeholders and the public. The rules for incurring and reimbursing expenses are clear, easily understood and available on the YMCA's website.
- **Value for Money** - YMCA funds must be safeguarded and used prudently. All expenses incurred must support YMCA objectives, be economical with due regard for health and safety, and have appropriate authorization.
- **Fairness** - Legitimate and authorized expenses incurred while on YMCA business will be reimbursed. An employee or volunteer should not incur a financial loss in the course of performing authorized duties for the YMCA.

The **YMCA Travel, Meal and Hospitality Expenses Policy** applies to all YMCA staff and volunteers, and consultants and contractors engaged by the Association to provide consulting and other services to the YMCA.

### 3. Definitions

The following terms are used in this policy:

**Approver** is a person with the authority to make approvals under this policy.

**Broader Public Sector (BPS) Organizations** are organizations designated under Ontario's Broader Public Sector Accountability Act that have received public funds to provide services to the public. These organizations include hospitals, schools, universities and colleges, children's aid societies, long-term care facilities, community care access centres, and other organizations including charities that have received more than \$10 million in funding from the provincial government in the previous fiscal year.

**Claimant** is a person making a claim under the terms of this policy.

**Consultants and Contractors** mean individuals or entities under contract to provide consulting or services to the Association.

**Designated place of work** means the single permanent location determined by the employer at or from which an employee ordinarily performs the work of his or her position or reports to. This location can change throughout the year for employees depending on the type of work they perform.

**Hospitality** is the provision of food, beverage, accommodation, transportation and other amenities to people who are not engaged to work for the YMCA and for any other BPS organizations, or any Ontario government ministries or government agencies. More information on ‘Hospitality’ requirements is provided in section 6.

**Meeting Expenses** means the provision of food, beverage, transportation, room rental and other related expenses to YMCA employees and volunteers for YMCA purposes, and the meeting is not a regularly scheduled departmental meeting. Examples of meeting expenses include staff/volunteer training and development, but do not include office social events and staff holiday parties/lunches. See ‘Meeting Expenses’ in section 6 for more information.

**Original itemized receipt** is an original document identifying the vendor with the date and amount of each expense item paid by the claimant. Examples include restaurant bills, taxi chits, parking receipts and itemized cash register receipts. Credit card slips or statements or debit card receipts do not qualify as original itemized receipts. See ‘Documentation Required’ in section 6 for more information.

#### **4. Legislative Context**

Ontario’s *Broader Public Sector Accountability Act, 2010* was created to increase the transparency and financial accountability of organizations in the broader public sector.

*Broader Public Sector (BPS) Expenses Directive* sets out the requirements for designated BPS organizations to establish expense rules where expenses are reimbursed from public funds.

#### **5. Roles and Responsibilities**

**YMCA Board of Directors** is responsible for:

- ensuring the Policy is applied and monitored appropriately
- ensuring that staff with delegated authority are able to effectively apply this Policy
- approving the President/CEO’s expenses and designating an approver for the Chair’s expenses.

**YMCA President/CEO and Senior Management Team** is responsible for:

- ensuring the Policy’s principles and requirements are implemented and monitored, including putting in place processes that support the Policy, for consistency in application,
- ensuring that claims are fully documented by running regular spot checks,
- ensuring that all persons covered by this Policy are aware of their responsibilities under this Policy and other related policies including conflict of interest and ethical conduct.
- appointing a member of YMCA management team (Chief Financial Officer – CFO) having special responsibilities for advancing the objectives of this policy, and includes establishing additional requirements regarding expenses consistent with those laid out in this policy as necessary to meet specific operational needs.

**YMCA Managers and Supervisors** are responsible for:

- ensuring staff are aware of the requirements of this Policy,

- exercising due diligence and judgment when reviewing expense claims,
- ensuring records including claims and approvals are retained and stored – see Records in section 6 below,
- advising an employee or volunteer if any requests for reimbursement have been denied and the reason for such denial,
- providing or seeking timely guidance and direction when there are questions of application,
- when an employee leaves the association, all outstanding credit card charges and expenses are reconciled prior to the employee's departure.

**YMCA Employees and Volunteers** are responsible for:

- following the requirements and procedures set out in this Policy,
- considering alternatives such as teleconferencing and video conferencing whenever possible,
- following related policies and procedures including Ethical Conduct and Conflict of Interest policies in the YMCA Operating Policies Manual.

Failure to adhere to policy requirements may be grounds for disciplinary action. If necessary, written notification from a Finance manager will be issued to the employee and his/her supervisor. Actions may include the review of the individual's use of a corporate card, or authorization to travel, or other corrective action in keeping with Association policy.

## **6. Requirements and Procedures**

The following requirements and procedures apply regarding expenditures and reimbursement of expenses.

### **6.1 Alcohol**

Alcohol cannot be claimed and will not be reimbursed as part of a travel or meal expense. Any alcohol purchased will be at the claimant's expense.

The only allowable exception is a hospitality event where the President/CEO or Board Chair has approved in writing the service of alcohol. See 'Hospitality' below for further requirements.

### **6.2 Hospitality**

Hospitality expenses are limited to the provision of food, beverage, accommodation, transportation and other amenities provided to people who are not engaged to work for the YMCA of Greater Toronto, or any other BPS organizations, or any Ontario government ministries, agencies or public entities.

Hospitality may only be provided when it does not appear to obligate or inappropriately influence the recipient(s), and is provided in support of the YMCA's initiatives and objectives.

Consultants and contractors are not eligible for hospitality expense reimbursement. For any hospitality events where guests may include current or prospective vendors, prior approval from senior management is required. See 6.6 below for more information.

#### **6.2.1 When hospitality is appropriate**

Hospitality may be extended in an economical and consistent manner:

- when it facilitates Association business;
- when it is considered desirable as a matter of courtesy and protocol;
- when providing people from national, international, charitable organizations or donors and prospects with an understanding or appreciation of the workings of the Association;
- when honouring distinguished people for exceptional service at the YMCA of Greater Toronto ;

- for fundraising or financial development work;
- for other hospitality functions as approved by the President/CEO or designate, provided they conform to the requirements listed in this section of the Policy.

Expenses that do not fit the definition of hospitality or do not fall within the context set out above will not be reimbursed. Examples of functions that are **not** reimbursable include office social events and holiday lunches. See 'Meeting Expenses' below for more information.

#### **6.2.2 Planning a hospitality event**

When planning a hospitality event, minimize costs where possible while having regard for the guests' status, the size of the party, and the intended business purpose.

Hospitality events should use YMCA-owned facilities whenever available and appropriate.

Planning requirements include obtaining the appropriate prior approval, and managing the guest list:

- document and justify the list of YMCA representatives
- keep the number of YMCA representatives to a minimum, limiting it to those who have a direct involvement in the business purpose of the event
- may reimburse expenses incurred by a partner, as a guest of YMCA hospitality, with authorization by the President/CEO, and reimbursement shall be issued to the partner concerned.

#### **6.2.3 When submitting the event claim for reimbursement**

- ensure that all expenses are documented and include original itemized receipts
- include the following event details:
  - purpose, date(s), location, type of hospitality (breakfast, lunch, dinner, reception, etc.)
  - attendees including YMCA attendees (names/titles), other attendees (names/organizations)
  - name/title of the appropriate prior approval obtained.

#### **6.2.3 When a hospitality event includes the service of alcohol**

Alcohol can only be served at a hospitality event when prior, written approval has been obtained from the President/CEO or Board Chair.

The serving of alcohol must be done in a responsible manner, and food must also be served. The department or program area planning/hosting the event is responsible for obtaining any required liquor licenses, and complying with appropriate regulations and 'smart serve' requirements.

### **6.3 Meeting Expenses**

Meeting Expenses are allowed when the meeting is due to YMCA business and the meeting is not a regularly scheduled departmental meeting. Other examples of meeting expenses include activities and events provided to YMCA staff and/or volunteers, or involving government and other BPS employees who advance the YMCA's strategic and operational objectives, or staff/volunteer training and development events. Meeting expenses do **not** include office social events and staff holiday parties/lunches.

The YMCA may also provide support, including meals and refreshments when hosting staff from other organizations, including BPS organizations and provincial ministries or agencies, during discussions or conferences on issues of mutual interest or cooperation that seek to further either organizational or governmental objectives. Such expenses may be claimed as meeting expenses, provided approval is obtained from the appropriate senior manager (VP or Senior VP and up).

Meetings during normal meal time periods should be avoided (e.g. breakfast, lunch, dinner) unless schedules of participants do not permit alternative scheduling. Any meals served to employees as part of a meeting are however allowed in cases where the meeting falls over a regular meal period and could not be accommodated at any other time, and is seen as an efficient use of employees' time. Light refreshments may be served at staff-only meetings where the meeting is in excess of 2 hours, or when the meeting involves non-staff

members. Catering for YMCA meetings or functions should be limited. Meeting durations of less than 3 hours should not require catering. Meetings exceeding 3 hours may include catering reasonable to the time of day of the meeting. Any catering should however be economical and not elaborate.

When submitting a group claim for reimbursement of meeting expenses, original itemized receipts must accompany the claim, along with proof of the business nature of the meeting and a list of employees attending the meeting. The most senior employee attending must submit the group meeting claim.

#### **6.4 Gift Giving**

Appropriate token gifts of appreciation, valued up to \$100, may be offered in exchange for gifts of service or expertise to people who are not engaged in work for the Association. For gift giving in excess of \$100 approval is required from the CEO or CFO.

This does not apply to Association gifts for recognition of years of service upon retirement or resignation, which are centralized through Human Resources. Contact Human Resources for further guidance.

#### **6.5 Non-reimbursable Expenses**

Alcohol cannot be claimed and will not be reimbursed as part of a travel or meal expense.

In addition, certain expenses are considered to be personal in nature and are not reimbursable by the YMCA. Claimants shall claim as business travel expenses only those reasonable charges incurred to fulfill authorized assignments of the YMCA.

The following lists some examples of items (not exhaustive) that the YMCA will not allow employees or volunteers to claim:

- purchases of any items for personal use;
- any and all fines incurred as a result of any criminal act or traffic or parking violations, or fines resulting from border crossing violations;
- hotel room movie/game charges or in-room bar services;
- credit card fees and interest charges, or 'no show' charges;
- any additional/incremental costs incurred as a result of travelling with a spouse, partner, or friend (e.g. cost of a double room);
- any expenses related to attendance at political fundraising events.

Note: All expenditures and expense claims are subject to audit. Any ineligible expense(s) identified through an audit shall be reimbursed to the Association by the claimant.

#### **6.6 Consultants and Contractors**

Consultants and other contractors will be reimbursed for allowable expenses if included in the contract. Consultants/contractors will not be reimbursed for any hospitality, laundry or dry cleaning; valet services; dependent care, personal telephone calls, and any other expense of a personal nature.

#### **6.7 Documentation Required**

Reimbursement claims under this policy must be accompanied by appropriate, original itemized receipts.

As a general rule, claims without a receipt or documented explanation (see below) will not be reimbursed.

Credit card slips are considered proof of payment and are not treated as original receipts to support expenses. Photocopies or faxed copies of receipts, credit card slips and credit card statements are not considered original receipts. A printout of an internet purchase is considered an original receipt. Boarding passes and original train ticket receipts shall also be submitted to support expenses especially for group travel by air or train. (Note: An exception to the 'original receipts' requirement is mileage claims and public transit tickets.)

If an original receipt is not available, an explanation for the reason the original receipt is not provided must be documented and submitted along with a description itemizing the expenses. Where expenses are incurred in

currency other than Canadian dollars, receipts shall indicate currency and may be annotated by the traveler.

## **6.8 Records**

Expense-related records are retained centrally by Finance for a period of seven (7) years for verification and audit purposes. For more information regarding records retention, supervisors may refer to YMCA Records Retention Guidelines in YMCA Management Practices, or speak with your manager or contact the Finance department for further guidance.

## **6.9 Posting**

This policy is available to all stakeholders and the public, and is also posted on the YMCA website.

# **7. Procedures for Reimbursement of Expenses**

The following procedures apply when making expense claims or approving expenses under this policy.

All expenses incurred on YMCA of Greater Toronto business must be authorized.

Expenses reimbursed by the Association are not to be used for income tax purposes or for claims to another organization.

The Association reserves the right to refuse, in whole or in part, reimbursement of claimed business expenses not meeting requirements, or to reject reimbursement claims that are more than 6 months old.

## **7.1 Individuals Making Claims (Claimants)**

Claimants must follow these procedures when incurring an expense and making an expense claim:

- a) Obtain all appropriate approvals before incurring an expense;
- b) Submit original itemized receipts with all claims;
- c) In circumstances where documentation evidencing a reasonable expense is lost or unavailable, the claimant must submit a written explanation with the claim to provide the approver with sufficient information to make an informed decision;
- d) Submit claims and reconciliation on a timely basis within 90 days of incurring the expense;
- e) Repay the YMCA in the event of any overpayment or payment made in error. Any such payment will be considered a debt owing to the Association;
- f) If leaving employment with the Association, submit any claims for expenses before leaving;
- g) All expenses must be reported in SAP Concur application, the receipts are to be captured with a clear visible image and uploaded into SAP Concur. (Finance shall retain expense-related records for at least seven years for audit purposes.). Instructions and Guidelines are available on the YMCA's intranet - Information Y-Way **under LTM or VISA/AMEX JV's**. Paper based forms will not be accepted by Finance, and shall be returned to the claimant;
- h) Foreign Exchange Rates - When claiming expenses incurred in currencies other than Canadian, proof of exchange rates used must be attached. Proof can either be a copy of the credit card statements showing the transaction that indicates the exchange rate or a printout of the exchange rate in effect on the transaction date. Bank of Canada rates obtained online are also considered acceptable.
- i) Expense Coding - The claimant is responsible to ensure the correct expense code is used to identify the nature of the expense, even if an unplanned expense or exceeding the budgeted amount. Any claim submitted without proper coding will be returned to the claimant.

- j) National/Provincial Programs – Employees working in national/provincial programs have additional procedures and requirements to follow for expenditures and reimbursable expenses. For more information, National/Provincial employees may speak with their managers.

## 7.2 Individuals Approving Claims (Approvers)

Approvers are required to exercise due diligence and common sense when reviewing expense claims.

The following procedures apply when approving expense claims:

- a) Approvers are prohibited from approving their own expenses.
- b) Approvers shall provide approval only for expenses that i) were necessarily incurred in the performance of YMCA business; and ii) include all appropriate documentation evidencing the claim made, unless there is a written satisfactory explanation that clearly sets out the reason for the missing or unavailable documentation.
- c) Written approval is required **before** any arrangements are made for travel, and hospitality events involving alcohol. See Hospitality in 6 above and Travel procedures in 8 below for more information.
- d) Electronic approval is considered written approval for the purposes of this policy, as long as the approver has sufficient information to make an informed decision.
- e) Expenses for a group can only be claimed by the most senior person present at the event. In this way, an individual does not claim an expense that is wholly or partially incurred by the approver. For example, an executive who reports to the President/CEO cannot submit a claim that includes the cost of the President/CEO's lunch. Instead, the President/CEO should claim the lunch as an expense and submit it for review by the CFO and approval by the Chair of the Board.
- f) When a situation arises and discretion needs to be exercised, approvers should consider whether the request is:
  - able to stand up to scrutiny
  - properly explained and documented
  - fair and equitable
  - reasonable and appropriate

It is the responsibility of both the approver and the claimant to work out appropriate arrangements which would meet the test of being fair and equitable.

- g) Senior managers shall use the following principles to guide any exceptions to the requirements:
  - Trust - use discretion and latitude for persons and supervisors to act in a fair and responsible manner
  - Flexibility - management decisions respect the duty to accommodate responding to the persons' needs and interests, and consider unforeseen circumstances
  - Stewardship - ensure consistent, fair and equitable application of the policy giving consideration to all circumstances, while maintaining the shared responsibility for wise and prudent use of resources

## 8. Travel Procedures

For the purpose of this Policy, travel does not refer to a person's regular commute to work. Expenses related to a person's regular commute are not reimbursable.

The following procedures apply whenever travel is required:

- **When a claimant chooses to use their own vehicle**, the amount reimbursable is the lesser of the kilometric claim or the costs of transportation using a rental vehicle or bus, train, taxi, airplane or other means of publicly available transportation, taking into consideration the reasonableness of travel time to a destination.

- **When travel is a part of the job** - There are some jobs where frequent travel is a requirement, and is part of the regular job duties. On hiring, managers should ensure that staff are aware of the Policy and how it will affect their job. In these situations, approvers should meet with the employee to determine appropriate strategies (e.g. pre-approval for frequent or regular travel, when meals can be reimbursed, use of vehicles, etc.).
- **When travel occurs every now and then** - In the majority of positions in the Association, travel usually occurs irregularly on an as-needed basis; for example, to attend training, meetings, conferences or consultations; representing the Association at an event, etc. In some cases, employees will be asked by their managers to travel, and in others, the request may come from the employee.
- **When planning any travel, senior managers** shall consider business continuity and succession planning (e.g. deciding whether management or people with specialized knowledge or expertise should travel together).

**8.1 Approvals for Travel** - The following chart identifies the level for approvals for travel for everyone covered by this Policy. These are the levels for approving travel, not for approving any expenses related to travel. In limited cases, the authority for approval may be delegated – see below.

	Within the Greater Toronto Area	Within Ontario	Within Canada and U.S.A.	International
Chair	N/A	N/A	N/A	Vice Chair
Board/Committee Member	N/A	N/A	Board Chair	Board Chair
President/CEO	N/A	N/A	Board Chair	Board Chair
Employee/Volunteer	Supervisor	General Manager	SVP/VP	President/CEO/CFO/COSO
Consultant	Supervisor	General Manager	SVP/VP	President/CEO/CFO/COSO

### **8.2 Delegation of Authority for Travel Approvals**

Delegation is permitted one level lower by the Chair, President/CEO, CFO, Chief Operating and Services Officer (COSO) and Chief Development Officer (CDO), than outlined in the above chart for Travel within Ontario, Canada and U.S.A., only. In no case can an individual be delegated the authority to approve either their own travel plans or their own expenses. Managers may refer to YMCA Management Practices for more information about authorizations and signing limits.

### **8.3 Before Travelling**

Prior to requesting approval to travel, explore options available for meetings such as audio and video conferencing. Contact IT for the availability of video conferencing.

All individuals wishing to be reimbursed for travel expenses shall follow this process:

- Obtain prior written authorization required for travel. (Travel for this purpose is considered greater than 150 km one-way).
- Use the YMCA's designated vendor or service provider when booking travel. Please see Y-Way for preferred vendors and contact information under the travel section.
- If there is a change in your itinerary, you should:

- report any changes to your approver as soon as possible; and
  - submit any changes through the designated travel vendor or if appropriate, the airline.
- If you are eligible to use a corporate travel card, use it wherever possible to pay for your travel expenses.
- You are responsible to secure passports, visas, immunizations, medications, as appropriate before the travel date. Employees traveling internationally should check that their passport is current with at least six month validity and three blank visa pages. Ensure that passport validity meets entry requirements for specific countries being visited. Contact HR and International departments for more information regarding travel abroad.
- Consult with your approver to ensure your travel arrangements include accommodation for any special needs.
- **Loyalty points** can be accumulated through the corporate travel card; participation in frequent flyer or other loyalty programs is permitted provided that you:
  - Choose the most cost-effective accommodation or method of travel;
  - Use the corporate travel card to pay for all travel expenses.
- Loyalty points can be redeemed at the user's discretion; however, they cannot be redeemed for cash by using the points for business purposes and then submitting a claim for reimbursement. Claimants are responsible for complying with income tax rules and regulations regarding the accumulation of loyalty points on business trips, and any personal use of them when using their personal credit cards, rather than the corporate card.
- **YMCA AEROPLAN Point Usage**  
 These points are accumulated through the travel related programs in National Provincial and International AMEX cards. Federal funds contribute to the points and therefore must be used to meet operational requirements within these programs, first. Each program area/department the AEROPLAN point request should come through each respective GM to the GM of National and Provincial Programs. These points do not cover all travel costs, taxes and any other charges that will need to be incurred and covered by the program or department budget.
- **Travel advances** - Employees should complete the Cash Advance Fund Form located under the forms and templates section of Information Y-Way. Upon return from the trip, the employee must complete the Cash Advance Fund Form, submit all required receipts for the amount advanced and remit any remaining travel advance amount in to the Finance department, within 30 days from the return date from travel.

#### 8.4 International Travel

If travelling internationally (outside Canada and U.S.A.) in addition to the requirements outlined above, the following procedures also apply:

All requests for international travel must include:

- prior written approval;
- acknowledgement that all appropriate approvals are in place;
- written rationale demonstrating critical value of travel for Association priorities and interests, and details how the travel will produce a benefit for the Association;
- documentation showing detailed itemization of anticipated expenses. (Note: The lowest cost and most reasonable method of travel must be used whenever possible);
- confirmation of any travel warnings by the Federal Department of Foreign Affairs and International Trade related to proposed travel.

On an international flight, economy class (coach) is the standard option for purchase of ticket. Seat selection fees if applicable for economy fares will be reimbursed. If an employee chooses to upgrade to business/executive class, the employee shall be responsible for these charges.

## **8.5 Travel Benefits**

- a) Travel benefits related to medical emergencies and referral services are provided for full time and part time employees enrolled in and covered under the YMCA Extended Health and Benefits Plan, offered through Green Shield Canada.
- b) Expenses arising as a result of a medical emergency while an employee or an eligible dependent are temporarily outside of their regular province of residence for vacation, business, or education will be considered eligible under the travel benefit.
- c) To qualify for benefits, employees must be covered by their respective provincial government health plan or equivalent at the time the expenses are incurred. Before travelling out of province or country, employees should read about the coverage, limitations and directions in their Benefits Plan Booklet. Employees must always be able to provide their Green Shield Identification Number and provincial government health plan number.
- d) The cost of additional private medical/health insurance will not be reimbursed. When travel is related to YMCA business, the YMCA will cover the cost of travel benefits as required for Board Members and employees.

## **8.6 Vehicle Insurance**

### **a) For Association Employees**

If the claimant has a corporate credit card, the card benefits include collision and physical damage that covers the cost of repairing the damage to approved vehicle types rented when using the travel card, however additional comprehensive liability coverage is not included. The claimant should decline the collision damage waiver offered by the rental agency, and purchase only the additional comprehensive liability coverage offered. This applies within Canada and the United States. For other international countries please follow up with the General Manager of Finance.

If the claimant does not have a corporate travel card, then the full insurance package (collision damage and liability) needs to be purchased through the rental company. The insurance costs can be claimed as a travel expense.

For any vehicle rentals longer than 30 days, please contact Risk Management for more information.

### **b) Using a Personal Vehicle**

If using a personal vehicle while on Association business, the following shall apply:

- The vehicle must be insured at the vehicle owner's expense for personal motor vehicle liability.
- It is the driver/owner's responsibility to ensure that their motor vehicle insurance includes coverage for business use of the vehicle.
- The Association will not reimburse the costs of insurance coverage for any business use, physical damage or liability. The kilometerage reimbursement rate is calculated to cover vehicle expense including the cost of insurance. See Kilometerage Reimbursement below for more information.
- The Association is not responsible for reimbursing deductible amounts related to insurance coverage.
- In the event of an accident, individuals will not be permitted to make a claim to the Association for any resulting damages.

## **8.7 Transportation**

Association employees should make travel arrangements or reservations using the approach adopted by the Association, whether it is a travel management provider or another method.

### **a) Air Travel**

Air travel is permitted if it is the most practical or economical way to travel.

Economy (coach) class is the standard option for ticket purchase. Other options (e.g. business travel) may be permitted with prior approval to address accommodation, health and safety, or other considerations. See section 7.2 for more information on principles guiding a possible exception to a requirement.

Any upgrade charge other than the above is at the personal cost of the claimant.

### **b) Train Travel**

Travel by train is permitted when it is the most practical and/or economic way to travel.

A coach class economy fare is the standard option. However, to destinations where the travel time exceeds 4 hours (e.g. Ottawa or Montreal) a business class fare is permissible. Other options may be considered in limited circumstances as noted above.

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

### **c) Travel by Car**

#### **i) Choosing the Type of Vehicle**

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

- rental vehicle
- personal vehicle, if it is more economical than a rental vehicle
- Camp vehicle (where applicable)

If you travel frequently as part of your job, these arrangements should be made when you are hired.

Use of a personal vehicle must be discussed in advance with your approver. The Association will assume no financial responsibility for the use of your own vehicle other than paying the kilometric rate.

Carpooling is recommended for multiple people attending the same meeting/function, keeping in mind also business continuity considerations outlined above.

#### **ii) Rental Vehicle**

When renting a vehicle, a compact or intermediate model or its equivalent is the norm. All drivers who will be driving the rental vehicle must be registered on the rental contract at the time of pickup. There are no exceptions as insurance will not cover any unauthorized drivers.

Any exceptions must be:

- documented and approved prior to the rental if possible; and
- 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.

Luxury and sports vehicles are prohibited.

Before accepting a rental vehicle, do an external and internal check to avoid charges for prior damage.

To avoid higher gasoline charges, refuel your rental car before returning it. If driving long distances, a rate that allows for higher/unlimited daily mileage should be purchased.

#### **iii) Personal Vehicle**

The Association assumes no financial responsibility for personal vehicles.

The Association will, however, pay the kilometric rate if you are, with prior approval, using your own vehicle

for Association business.

If you will be driving more than 200 kilometers in a day, you should consider using a rental vehicle.

If you are going to drive your personal vehicle for more than five days within a single calendar month – even if you are not exceeding 200 kilometers in a single day - you should consider lower cost options, such as vehicle rental or audio or video conferencing (if available).

The approver –shall decide on the type of vehicle used for travel (personal or rental) based on the frequency of travel, as well as the distance per trip. If a decision is made, with your approver, for you to continue using a personal vehicle, both your research and the rationale must be documented.

If using a personal vehicle, keep daily logs to track the business use.

#### **iv) Camp Vehicle (where applicable)**

Camp vehicles may be:

- used only for Association business; and
- operated only by someone with a valid Ontario driver's license for the appropriate class of motor vehicle.

YMCA Cedar Glen and Camp Pine Crest employees shall refer to additional Camp procedures established for the safe operation and use of camp vehicles.

#### **v) Accident Reporting**

Any accidents must be reported immediately to local law enforcement authorities and your immediate supervisor. In addition:

- If an accident involves a camp vehicle, advise Risk Management;
- If using a rental vehicle, advise the rental car agency and contact the Risk Management department, and the travel card insurance provider to initiate a claim;
- If using a personal vehicle, advise your own insurer, and contact Risk Management.

For more information, refer to YMCA Incident Reporting procedures available in YMCA Management Practices.

#### **vi) Kilometerage Reimbursement**

Rates are based on kilometres accumulated from April 1 of each year (fiscal year). Refer to the claim form or Information Y-Way for the current rate for reimbursement of mileage.

Travel to and from the employee's designated place of work and home is considered a personal expense and is not reimbursable. If the employee travels to their ordinary work location by foot or via public transit, the amount reimbursable will be the mileage from their home less any cost of public transportation (see example below). Employees that already receive a vehicle allowance are not permitted to claim the mileage reimbursement on top of the allowance.

The mileage is to be calculated based on the lesser of the distance from the claimant's home or designated place of work. For the majority of employees, the designated place of work does not apply, since they have the same place of work they travel to every work day. For other staff travelling from YMCA site to site on a regular basis, they should discuss and decide with their supervisor the designated place of work. Distance between YMCA sites (not including Child, Family and Development sites) is pre-determined and captured in the SAP Concur claim.

**The following is an example of how to claim mileage for an employee who travels to their designated place of work by public transit.**

Alice takes public transit every day to her place of work (HF North York) and today she will be travelling to the Markham HF Centre. The mileage claimed shall be the total kilometres from her home to the Markham HF centre, less the cost of public transit (i.e. TTC \$6 for the fare each way)

#### **vii) Parking and Tolls**

Reimbursement is provided for necessary and reasonable expenditures on parking, as well as tolls for bridges, ferries and highways, when driving on Association business.

When driving for Association business you plan to use Highway 407 for more than six times in a year it is recommended to obtain a transponder. The transponder will be owned by the employee personally and the Association will pay for the transponder annual fee and other 407 charges related to YMCA business.

Parking costs incurred in the office area as part of a regular commute to work is not a reimbursable expense.

#### **viii) Taxis**

Travel by means other than taxi is considered the norm, however, 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;
- taking a cab allows you to meet an unusually tight schedule for meetings;
- other means of transportation is not available in timely/predictable manner or would be unsuitable;
- claim form to state “to and from” locations as well as business purpose.

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

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

#### **d) Public Transportation**

Public transportation is reimbursed from the “to and from” locations for business travel purposes. Travel for commuting to/from the designated place of work and home is not a reimbursable expense.

### **8.8 Accommodation**

In the normal conduct of business, reimbursement for overnight accommodation within an employee’s office area will be neither authorized nor approved. In emergency or highly unusual situations however, exceptions may be considered. For example, for emergency or crisis events involving crisis management team support may be required and approved accordingly by the YMCA crisis commander.

- a) There will be no reimbursement for hotel suites, executive floors or concierge levels when traveling, unless it is required for hosting outside guests and represents a more effective and economical alternative than paying for other hotel facilities or services.
- b) Reimbursement will be made for single accommodation in a standard room.
- c) In selecting accommodation, claimants should take into account the additional costs of transportation or parking charges that could result in a higher total cost.

Claimants are responsible for obtaining a detailed hotel receipt as proof of stay. If the stay is extended for personal travel, the employee is to obtain separate receipts to be able to submit the receipt with only the business-related expenses that will be claimed.

## **8.9 Meals**

Alcohol cannot be claimed and will not be reimbursed as part of a travel or meal expense.

If travel is a regular part of a job role, meals will not normally be reimbursed. Staff in job roles involving occasional travel outside the GTA may speak with their manager for further guidance or any questions about meal expenses.

Reasonable and appropriate meal expenses may be reimbursed when a claimant:

- incurs a meal expense when on Association business;
- is away from the office area (i.e., at least 24 km not including travel between YMCA site locations) over a normal meal period;
- has prior approval for the expense (e.g. a business meeting within the office area that must occur over lunch);
- is working continuously for more than three hours beyond the regular scheduled hours.

Original, itemized receipts are required and reimbursement must not exceed the actual amount spent.

Document on the back of the itemized receipt all of the individuals who attended the meal. Meals should be claimed separately and not as part of the hotel bill. Itemized receipts are required for the meal portion of the bill.

Reimbursement is for restaurant/prepared food only. Reimbursement for groceries must have prior approval and a written rationale must be submitted with the claim.

Reimbursement will not be provided for meals consumed at home or included in the cost of transportation, accommodation, seminars or conferences.

### **a) Meal Rates in Canada**

The maximum daily reimbursement rate for meal expenses is \$60 per day and receipts are to be provided. Please note that this is a maximum, and not a per diem.

Meals may not be claimed that are included in conference fees, flights, provided by a host, or in any other means already covered in expenses.

Any exceptions to the meal rates may be granted with the prior approval of an Executive Team Member under the following conditions:

- The claimant has submitted their request, along with a clearly documented rationale which describes the circumstances and reason for the request; and
- The rationale is reviewed and recommended for approval by a manager in Finance.

### **b) Meal Rates outside of Canada**

Reasonable and appropriate meal expenses, with original itemized receipts, may be reimbursed.

The YMCA is guided by reimbursement rates for meal expenses outside Canada established by the Treasury Board of Canada Secretariat (TBCS). For more information, meal and other travel expense resources are available on the Government of Canada and TBCS website.

## **8.10 Other Expenses**

### **a) Cash Advances**

Cash advances will only be issued for employees that do not have a corporate card, unless there are other extenuating circumstances. Employees shall complete the Cash Advance Fund Form available online under the forms and templates section of Information Y-way.

The employee shall, together with the completed Cash Advance Fund Form, submit all required receipts for the amount advanced and remit any remaining cash advance amount to the Finance department, within 30 days from the return date from travel.

**b) 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, hotel services (e.g. shirt pressing, suit steaming, etc.). Itemized receipts are required.

**c) Tips/Gratuities**

Reimbursement for reasonable gratuities for restaurant service, hotel room service, porter, and taxis is allowed.

Keep a record of gratuities paid, bearing in mind a 10% to 15% allowable maximum.

**d) Telecommunication**

With prior approval, a YMCA-assigned mobile device may be used as authorized when travelling. Before departure for business travel, the employee shall contact the IT department to arrange an appropriate travel plan. Refer to the YMCA Mobile Devices Policy for more information.

Wherever possible, the least expensive means of communication is expected, such as using calling cards, and internet access. Use of audio or video conferencing whenever possible, as an alternative to travel, is encouraged.

If an employee is away travelling on Association business, reimbursement is allowed for any reasonable, necessary personal calls home for each night away; and additional business expenses, such as:

- business calls, and emergency calls from air or rail phones
- internet connections and computer access charges
- facsimile transmissions, word processing and photocopying services
- rental and transportation of necessary office equipment

**e) Membership or Association Fees**

Reimbursement for membership or association fees that are approved per program/operating budget, must be accompanied by original proof of payment (i.e. tax receipt if issued), and not invoice copy, from the issuing institution (if not paid directly to the organization by the Association).

**f) Education Courses** – Employees shall refer to HR procedures or contact HR for more information.

**9. YMCA Related Policies/Procedures and Reference Documents**

- YMCA Ethical Conduct Policy Statement, Guiding Principles in YMCA Operating Policies
- Conflict of Interest Procedure in YMCA Operating Policies
- Expense Forms and Templates available on Information Y-Way
- YMCA Authorization and Signing Limits in YMCA Management Practices
- YMCA Mobile Devices Policy in YMCA Operating Policies
- YMCA Records Retention Guidelines in YMCA Management Practices

## **10. Contacts and other Resources**

For more information about this policy, employees may speak with their general manager or VP or Senior VP, or contact the CFO or VP of Finance for further guidance.

The following sources also contain useful information about reimbursable expenses:

- *Broader Public Sector (BPS) Expenses Directive* available on Government of Ontario website