

THE KERRISDALE COMMUNITY CENTRE SOCIETY

EXPENSE REIMBURSEMENT POLICY

PURPOSE

This policy is designed to assist Directors, employees, and others conducting Society business to report and claim expenses incurred.

CONTEXT

Directors, employees and others working on behalf of the Society incur expenses on legitimate Society business. These may include, for example, travel fares, accommodations, refreshments, tips, communication charges, and purchases made on behalf of the organization. The Kerrisdale Community Centre Society (KCCS) expects Directors, committee members, and employees to act responsibly and professionally when incurring expenses on behalf of the Society so as to keep expenses at a reasonable level while not compromising the value achieved. The Board of Directors recognizes that Directors and committee members are volunteers and that flexibility and generosity should be exercised in the application of the policy to situations not explicitly defined (e.g., some conference locations and travel periods are more expensive than others).

DEFINITIONS

Per diem: A per diem or daily allowance is a specific amount of money an organization gives an individual per day to cover specified expenses. A per diem can include part or all of the expenses incurred, for example it may exclude accommodation and only cover meals.

Local travel: In this policy, local travel refers to travel within Metro Vancouver not involving an overnight stay

Society purchase card: A credit card issued by the Society to designated Society and Park Board employees for making purchases on behalf of the Society; the Society pays for such expenses.

RESPONSIBILITY

The President of the Society or delegate may approve claims for reimbursement for claimants other than themselves.

POLICY SCOPE AND LIMITS

This policy clarifies the Society's expectations around expense reimbursement for Society Directors, committee members and employees acting on legitimate, usually pre-approved, Kerrisdale Community Centre Society business.

GUIDELINES FOR REIMBURSABLE EXPENSES

The different kinds of expenses for which reimbursement may be claimed may have slightly different criteria for reimbursement.

1. Purchases made on behalf of the Society

Purchases for goods or services made on behalf of the Society must have been pre-approved either in the annual budget or by the President or delegate. While the Society prefers that suppliers of goods and services submit an invoice to be paid by the Accounting Manager, there are situations where this is not feasible; such situations should be noted on the claim for reimbursement.

Original vendor receipts are required for reimbursement of all expenditures for goods and services.

2. Hosting on behalf of the Society

On occasion it may be appropriate for a KCCS Director to host individuals such as representatives of other societies, government representatives, or those the Society does, or hopes to do, business with. Expenses so incurred are over and above the travelling Director's per diem allowance, and the claim for reimbursement must include the names of the individuals hosted and the circumstances.

3. Travel

3.1 Local travel

- Personal vehicle:

The KCCS will only reimburse Directors and committee members for local travel of more than 25km. The KCCS will reimburse employees who use their personal vehicles for all their business travel (not including travel from home to work). Reimbursement will be at the rate allowed by Revenue Canada for automobile expenses (C\$.58/km in 2019). The Society will cover all parking fees incurred by Directors, employees and others using personal vehicles for KCCS business. Some documentation is required to support reimbursement claims for mileage and parking (e.g., Google map or trip planner to support claim for distance travelled using personal vehicle, photo of parking meter.)

Directors, employees, and others working on behalf of the Society are responsible for having adequate insurance coverage when using own vehicle for Society business purposes. The KCCS will not be responsible for fuel, maintenance, traffic or parking violations incurred by travellers on KCCS business.

- Alternate transportation modes:

- Claims for local travel bus fare will be reimbursed; travellers using Compass Cards need not provide receipts.
- Claims for taxi costs while travelling on Society business will be reimbursed when other more economical means of transportation are either unavailable or unsuitable. Where one or more travellers are sharing a taxi, only the traveller with an original receipt will be reimbursed.
- A rental vehicle may be used when public transportation is not operationally feasible, or a privately-owned vehicle is not available or economical (i.e., when daily travel exceeds 150 kilometres), or when 2 or more Society Directors and / or employees are travelling to the same destination. If a car rental is required, Directors and employees are requested to rent mid-sized or compact vehicles. The Society will reimburse the fuel costs associated with renting a vehicle.

- Expenditures in addition to transportation:

Refreshments not included as part of the event attended may be reimbursable with receipts. No per diem claims will be paid for local travel or events of less than ten (10) hours duration.

3.2 Travel outside Metro Vancouver

- Transportation

Travellers using their private or rental vehicle for travel will be reimbursed under the same conditions as those described for local travel (see 3.1). Travellers who choose to use a different form of transportation for travel outside Metro Vancouver are expected to obtain the most economical fare available for a direct, return trip to/from the destination. Advance seat selection and ferry reservation fees will be reimbursed by the Society; receipts are required.

- Accommodation

- Accommodation reimbursement will be based on single occupancy in a standard room booked at the lowest rate (preferred, government, special conference) available. Upgrade charges will not be reimbursed. Detailed hotel bills must be submitted to support claim.
- Travel accommodation should be booked as close as possible to the business function/conference.
- Travel accommodation should be booked in the traveller's name.
- The following items will not be reimbursed: meals and mini bar charges; movies or game rentals; laundry, cleaning expenses, personal telephone calls, and other incidental expenses not explicitly covered in this policy.
- Travellers staying in private accommodation (i.e. with friends or relatives) may claim an allowance of \$30 per night. No receipts are required.

- Additional expenditures eligible for-reimbursement:

- Business telephone calls and charges for data.
- Conference or event registration fees.

- Examples of expenses not eligible for-reimbursement:

- Personal travel insurance
- Personal reading materials, in room movies or video games
- Childcare
- Toiletries, cosmetics, or grooming products
- Expenses incurred by spouses, children, or relatives of the claimant
- Sporting activities, shows, etc.

4. Per Diem Claims

- The per diem is available only for the KCCS Director, committee member or employee and others working on behalf of the Society unless prior approval has been obtained to make it available to a travelling companion.
- Meal Component: The per diem includes a meal component of \$60. The per diem must be reduced for any meals provided as part of a conference/function using the following guidelines: a) Breakfast \$10, b) Lunch \$15, c) Dinner \$25.
- Incidental Component: The per diem includes an incidental component of \$10 to cover incidentals: for example, personal phone calls, snacks, mini bar items, cleaning and laundry costs, gratuities.
- Part day travel: The per diem is prorated by 50% if travel starts after or concludes before noon.
- No receipts are required for per diem claims.

GUIDELINES FOR SUBMITTING AN EXPENSE CLAIM

- Original receipts must be submitted for all eligible expenditures unless specifically excepted (e.g., transit fare, parking meters, per diem claims).
- When expenses have been charged to a purchase card, copies of the receipts must be submitted. Expenses charged to a KCCS purchase card may not be submitted for reimbursement.
- Missing Receipts: If an original receipt has been lost and a duplicate cannot be obtained, the claimant must provide a written explanation of its loss. If no receipt was available, the claimant must provide a written explanation of why and how amount claimed has been determined. Such explanations must accompany the expense reimbursement claim and be signed by the approval authority.
- Expense summaries must be submitted to the Society President, Treasurer, or Designate for approval on approved forms (to be attached) with receipts and the following information:
 - The nature of the expense
 - The name and titles of the individuals involved
 - The purpose for the expense
 - The date of the expense
 - Project, event or committee name for which expense was incurred.
- All expenses and summaries should be submitted within 30 days of incurring the expenses (expense reimbursement requests received after 90 days will not be accepted).

Reimbursement should be received within two weeks of submitting the claim; if it has not, please contact the attention of the KCCS Accounting Manager.

Related Documents:

KCCS Expense Claim Form