**1.0 POLICY:**

Employees and other approved individuals will be reimbursed for reasonable travel and meal expenses associated with Ongwanada business. This policy applies to travel and meal expenses chargeable to operating budgets, ancillary operations and any other accounts or projects administered by Ongwanada.   
  
  
**2.0 PROCEDURE:**

**2.1 Personal Expenses**Only those expenses related to Ongwanada business are reimbursed. Expenses of a personal nature will not be reimbursed.  Ineligible expenses may include personal entertainment, sight-seeing and side trips.  Expenses for a spouse or companion will not be reimbursed.

**2.2 Billing to Outside Agencies**  
Where all or a portion of approved travel expenses are being funded by a third party, the employee must provide appropriate details to Financial Services - Accounts Receivable. An invoice in the amount being funded will be sent to the funding organization.

**2.3 Currency**Employees will be reimbursed in Canadian funds for approved expenses incurred. Where necessary, conversion of expenses to Canadian funds for reimbursement will occur. The exchange rate in effect at the time of expense submission will be used. All expenses must be listed on the Travel Expense Statement in the currency that was used for the actual expenditures.  Proof of any costs involved in obtaining foreign funds must be provided.   
  
When foreign currency expenses (including U.S.) are charged to the Corporate VISA card, a copy of the credit card statement must be attached to verify the exchange rate used.

**2.4 Travel as Part of the Job**

Employees who travel as part of their regular duties, shall be made aware of this Policy at their time of hire. The Supervisors of such employees shall meet with employees to review the policy and to determine appropriate strategies for frequent/regular travel.

**2.5 Posting of Rules**

Travel and meal expense rules will be posted on the publically accessible side of Ongwanada’s website

**2.6 Consultants / Contractors**

Reimbursement of expenses claimed by consultants/contractors can be made only when the contract specifically provides for it.

**3.0    BUSINESS TRAVEL PROCEDURES**

Alternatives to travel, such as meeting participation via videoconference should be explored as an alternative to travel, as appropriate.

The mode of transportation used for all travel should be the least expensive, recognizing other limiting factors such as time constraints and potential accommodation costs.

Employees booking travel arrangements are required to use a corporate credit card or their personal credit card at the time of booking.

While employees are responsible for charges made against their personal credit card, Ongwanada will promptly reimburse all applicable monies owing upon timely submission of an approved Statement of Travelling Expense.

The general procedures for travelling on Ongwanada business are as follows:

3.1 Use a Corporate VISA Card if possible.  Details on Ongwanada’s Corporate VISA Card program are available from Financial Services;

3.2 If an employee does not have a Corporate VISA Card, they may use their personal credit card and have applicable, acceptable expenses reimbursed. Alternatively, a cash advance may be requested.

3.2.1 Ongwanada will not reimburse interest or finance charges incurred with respect to personal credit card use.

3.2.2 Requests for cash advance ($250 limit) must be submitted to Financial Services – Accounts Payable using cash advance form and approved as outlined in Section 10.0 of this Policy. Cash advance requests will not be approved if the accounting for a previous cash advance has not been completed.

3.3 Business travel requests must be approved in advance of the travel date and prior to booking the means of travel. Form X *Prior Approval for Business Travel* must be used for this purpose. Expenses incurred for travel undertaken without prior approval may not be reimbursed

3.4 Upon approval, travel arrangements (airline / train bookings, hotel accommodation, etc.) should be made as early as possible in advance to benefit from any available discounts;

3.5 Receipts for incurred expenses must be retained for submission of expenses.

3.6 Travel loyalty program points may be retained by the traveler for their personal use

3.7 A travel expense reimbursement form, with appropriate receipts attached, is approved by the appropriate signing authority (see Section 12.2.1), and forwarded to Financial Services - Accounts Payable within 10 working days of completing the trip.

3.8 It is the responsibility of an employee travelling outside of Canada on Ongwanada business to ensure that they have:

* advanced travel approval from the CEO or designate
* a valid passport,
* required travel documents for the duration of the visit and
* out-of-country travel insurance coverage.

3.8.1 Travel insurance should include a provision for immediate payment of costs at the time of the incident (i.e. direct payment to provider option)

3.8.2 Ongwanada will not provide advances to employees awaiting reimbursement of any incurred out-of-pocket health costs incurred

3.8.3 The cost of out-of-country medical insurance will be reimbursed

**4.0    AIR and RAIL TRANSPORTATION**

4.1 Employees must make their own travel arrangements unless directed otherwise.

4.2 The most economical means of travel must be used. If Air or rail travel is the most practical and economical way to travel, expenses will be covered up to the cost of:

4.2.1 Economy (coach) class;

4.2.2 Business class travel by train upon approval if it allows staff to

(a) work with a team,

(b) reduces expenditures on meals and accommodations, or

(c) addresses legitimate health and safety considerations

Staff choosing to use a more expensive means of travel may do so at their own expense.

**5.0   GROUND TRANSPORTATION**

Staff travelling by road have the option of using their personal vehicle or a rental vehicle. Where a number of staff are attending the same event, car pooling is encouraged.

**5.1 Use of Personal Automobile**

5.1.1 When using a personal vehicle the employee will be reimbursed at the prevailing Ongwanada mileage rate (see form *Per Diem Rates*).

5.1.1.1 if driving more than 300 km in one day, staff should use a rental vehicle

5.1.1.2 if the staff member is using their personal vehicle, a log must be kept to track business use.

5.1.2 Expenses shall be submitted on a Travel Expense Statement and approved in the normal fashion.  The Travel Expense Statement will include the purpose of the trip, the point of departure, the destination and the return destination.

Traffic violations (e.g. speeding tickets, parking tickets) will not be reimbursed.

5.1.3 Standard mileage distances for commonly used routes will be reimbursed per form *The Standard Mileage Chart.*

5.1.4 It is the responsibility of employees using their own private vehicle on approved Ongwanada business to ensure that their personal automobile insurance is adequate.  A minimum of $1,000,000 third party liability is recommended See Policy 1-6-45 *Use of Vehicle*s.

5.1.4.1 the vehicle must be insured at the vehicle owner's expense;

5.1.4.2 insurance must include business use;

5.1.4.3 damage or any liability incurred during business use of a personal vehicle will not be reimbursed;

5.1.4.4 insurance deductible amounts will not be reimbursed;

5.1.4.5 if the vehicle is involved in an accident, the staff member is solely liable for all associated costs and claims; .

**5.2**  **Automobile Rental**

5.2.1    Employees will make their own arrangements for automobile rentals.  The Purchasing Department can provide a list of approved car rental firms for use.

5.2.2 Staff should not purchase the collision damage waiver coverage offered by the rental company, but should purchase the liability coverage offered.

**5.3** **Taxi, Limousine, Bus**

5.3.1 Use of taxis should be limited to exceptional circumstances where other modes of transport are unavailable or where taxi use is the most economical means of transport available.

5.3.2 Receipts for these services are required (see form *Statement of Travelling Expense*).

**5.4 Public Transit**

5.4.1 Local public transit including hotel/airport shuttles should be used whenever possible.

**6.0 ACCOMMODATIONS**

6.1 Employees are responsible for their own accommodation arrangements.

6.2 Employees are encouraged to consider location and economy prior to making arrangements for accommodations Reimbursement for lodging will be limited to a maximum of single occupancy regular room rate.

**7.0 MEALS**

7.1 Where possible, employees should partake of meals provided as part of a meeting or conference being attended

7.2 Expenses for meals will be reimbursed, with supporting receipts, up to a maximum of the per diem daily allowance as outlined in form *Per Diem Rates*.   Rates include applicable taxes and gratuities. Reimbursement will be made on a per day or per meal basis, depending on the portion of the day the employee is actually travelling on behalf of Ongwanada.

7.1.1 Daily rates of reimbursement are to cover for meals consumed and are not intended as an allowance.

7.1.2 When more than one meal is claimed for any given day, the combined maximum rates for the meals consumed may be allocated between the meals. .

7.3 Under certain circumstances it may be necessary to incur meal costs greater than the per diem allowance and, provided itemized receipts are submitted, the actual costs may be reimbursed.

7.4 Meals included in a conference fee or registration fee should be shown as a conference or registration expense and the per diem claim will be reduced accordingly.   
  
**Note**: Where it is appropriate for an employee to be reimbursed for the cost of a meal for a business associate, the name of the associate and purpose of the meeting must be noted on the Statement of Travel Expense.

7.5 Claims for group meals must include the names of the participants.

7.6 The defined Canadian meal rates, converted to host country funds, will apply for meals consumed outside of Canada. All rates include taxes and gratuities.

**8.0 INCIDENTALS**

8.1 Reasonable small expenditures where receipts are not provided, such as parking, coin telephone, subway tokens, as well as tolls for bridges, ferries or highways may be detailed and claimed.

8.2 Reasonable gratuities may be claimed. As outlined below:

* 10% - 15% meals
* 10% taxi fare
* $2 - $5 per bag for porter

**9.0 TELECOMMUNICATION**

9.1 Staff must obtain prior approval to use mobile devices for business purposes while travelling where roaming changes may apply and if travelling internationally;

9.2 Staff will use the least expensive means of communication, such as calling cards or internet access through hotels, offices;

9.3 Reimbursement will be made for:

9.3.1 reasonable, necessary personal calls home for each night away;

9.3.2 business calls;

9.3.3 emergency calls from air or rail phones;

9.3.4 internet connections and computer access charges;

9.3.5 facsimiles.

**10.0 ENTERTAINMENT**

The cost of entertainment is a personal expense and is ineligible for reimbursement.

**11.0 TRAVEL ADVANCES**

11.1 Employees with a Corporate VISA Card are not eligible for a travel advance unless the funds are required for goods or services that cannot be paid for by Corporate VISA Card or if extensive travelling is anticipated.

Costs incurred in booking travel in advance to obtain discounts e.g. airline or train tickets purchased in advance in order to obtain discounted pricing will be reimbursed when the cost is incurred.  In these instances the request for funds must be accompanied by a completed form *Statement of Travelling Expense*.

11.2 A reconciliation of travel advances and incurred expenses, with accompanying receipts must be submitted to Financial Services – Accounts Payable using a Travel Expense Statement within 10 working days of trip completion.  Any outstanding balance must be returned to Ongwanada. Any expenses in excess of the travel advance will be submitted, with accompanying receipts.

11.3 In the event a trip, for which a travel advance was requested, is postponed or cancelled, a refund of the advance should be forwarded immediately to Financial Services - Accounts Payable.

**12.0 REPORTING PROCEDURES & APPROVALS**

12.1 **Travel Expense Statement**

The *Statement of Travelling Expense* and *Education and Travel Authorization Form* shall be submitted to Financial Services - Accounts Payable no later than 10 working days after returning from a trip. Statements must be properly itemized and appropriate original receipts attached.  The form must identify the Ongwanada Account to be charged and be approved by the appropriate signing authority   
  
**Note**:    Reimbursement of expenses does not itself constitute final approval. All expense statements are subject to audit and subsequent adjustment if necessary.    

12.2 **Signing Authorities**

12.2.1 Normally the signing authority is the individual responsible for the budget account being charged.  The individual approving the expense statement is responsible for ensuring that the expenses are for Ongwanada purposes and comply with this and any other related policies.  Signing approval limits are as specified in Policy #03-02-02 *Signing Authorities*.

|  |  |
| --- | --- |
| **EMPLOYEE** | **SIGNING AUTHORITY** |
| All Ongwanada staff | Immediate Supervisor and Manager |
| Ongwanada Supervisor | Immediate Line Manager and Senior Manager |
| Ongwanada Manager | Immediate Senior Manager and a second Senior Manager |
| Senior Managers | Chief Executive Officer |
| Chief Executive Officer | Board of Governors - Treasurer |

12.2.2 Under no circumstances may an employee authorize his/her own travel expenses.

**13.0** **RELATED FORMS**

[Per Diem Rates](file:///\\DC1\Shared%20Folders\Policies%20and%20Forms\FORMS\Per%20Diem%20Rates%20Effective%20Jan%202020.pdf)

[Standard Mileage Chart](file:///\\DC1\Shared%20Folders\Policies%20and%20Forms\FORMS\Standard%20Mileage%20Chart%20-%20from%20the%20ORC.pdf)

[Travel Expense Form](file:///\\DC1\Shared%20Folders\Policies%20and%20Forms\FORMS\Travel%20expense%20form%201-6-15.xlsx)

[Prior Approval for Business Travel](file:///\\DC1\Shared%20Folders\Policies%20and%20Forms\FORMS\Prior%20Approval%20for%20Business%20Travel.pdf)

**14.0** **LEAD PERSON**:

Chief Financial Officer