



Exhibition Place

Item No. 10

ACTION REQUIRED

July 10, 2013

To: The Board of Governors of Exhibition Place

From: Dianne Young, Chief Executive Officer

Subject: **Travel & Expense Reimbursement Policy for Board Members**

Summary:

This report recommends the adoption of a revised Travel & Expense Reimbursement Policy which includes mileage for Members who are attending a Board meeting outside the City of Toronto boundaries.

Recommendation:

It is recommended that the Board approve the Travel & Expense Reimbursement Policy for Members of the Board, as outlined in Appendix “A” to this report.

Financial Impact:

There are no financial implications arising from the recommendations in this report.

Decision Background:

The Exhibition Place 2009 – 2012 Strategic Plan had an Organizational and Staffing Goal to *Review and revise our corporate systems* and as a Strategy to support this Goal *we will complete an annual review of By-Laws, Policies and Procedures of the Board of Governors.*

Issue Background:

At its meeting of July 5, 2013, the Board considered the new Travel & Expense Reimbursement Policy and referred it back to the Chief Executive Officer to consider including a kilometrage provision for Members who travel outside the City boundaries to attend a Board meeting.

Comments:

This provision is now listed under “Allowable Expenses” in the attached policy.

Contact:

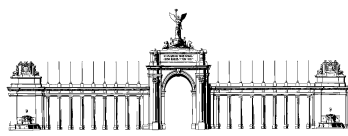
Fatima Scagnol, Corporate Secretary

Tel: 416-263-3620

Fax: 416-263-3690

Email: FScagnol@explace.on.ca

Dianne Young
Chief Executive Officer



This policy sets out the rules that apply on how transactions are to be conducted when using the Board's Budget and covers the requirements with respect to attendance at conferences/seminars, business trips, meterage claims for use of personal automobile, meal allowances, and business meetings.

1. Glossary

For the purpose of this policy, the following terms are defined as follows:

Term	Definition
Allowable or eligible expense	Expense that Exhibition Place will reimburse or pay for
Business hospitality expense	Breakfast, lunch, dinner and reception expenses that members incur while hosting a third party
Ineligible expense	Expense that Exhibition Place will not reimburse or pay for
Kilometrage	Set rate per kilometer travelled when personal vehicles are used for Exhibition Place business related purposes and Board meetings
Per Diem	A specific amount of money provided on a daily basis to cover expenses such as meals, personal telephone calls, entertainment and other personal expenses during a Board-related trip
Third Party	Arms-length organization or individual who is not a Board employee, consultant, volunteer or student retained/engaged in Board interests

2. Guiding Legislation

As outlined in the Board's Relationship Framework with the City, all Members of the Board, including Public Members, shall comply with the *Municipal Conflict of Interest Act*, R.S.O. 1990, and the Conflict of Interest Policy adopted by Council at its meeting of August 1 to 4, 2000, and as amended from time to time. Further, it is understood that each Member has agreed, at the time of his or her appointment, to abide by the Code of Conduct for Members of Local Boards adopted by Council at its meeting of July 15 & 16, 2008, and as amended from time to time.

3. Accounting Procedures

Members' claims for expenses must follow basic accounting and audit principles as noted below:

- a) Expenses must relate to the business of Exhibition Place;
- b) When providing supporting documentation for justifying business expenses related to kilometrage, parking and taxi rides, Members need to provide the specific details about these expenses;
- c) Members must incur the expenses – expenses incurred by third parties cannot be claimed;
- d) Members cannot claim expenses of a personal nature. Where an invoice contains expenses of a personal nature, Members must reimburse Exhibition Place for those personal expenses when they submit the request for reimbursement or payment of allowable expense to the Corporate Secretary;

- e) Members must provide proper documentation, including detailed original receipts, for all expense claims. Credit card receipts or statements alone are not sufficient and will not be accepted;
- f) Members must sign off all receipts with original signatures. Documentation with signature stamps or electronic signatures will not be accepted; and
- g) Expenses must be charged to the year in which they occurred. Expenses cannot be carried forward to different years.

4. Review Process

- a) The Chief Financial Officer and Corporate Secretary have ultimate responsibility and authority for the administration of Members' expenses; and
- b) The Chief Financial Officer, Corporate Secretary and Members may consult with the City's Integrity Commissioner for guidance with respect to individual Member expenses or any interpretation on the application of this policy given its consistent with the City's Policy.

5. Allowable Expenses

This section outlines allowable expenses that can be charged to the Board's budget. It outlines details for each type of expense and documentation requirements.

Kilometerage Expenses – Board Meetings

Eligible Expense

- Members' expenses for use of personal vehicle travelling outside the City of Toronto boundaries to attend a Board meeting.

Ineligible Expense

- Fuel expenses.
- Return travel to outside boundary.
- Personal expenses.

Conditions

- Approval of such expenses is at the discretion of the Chief Executive Officer, in consultation with the Chair of the Board.
- Members must submit a "Driving Directions Map" indicating the address travelling from to the Toronto address where the Board meeting is being held – unless otherwise advised, the address to be used is 200 Princes' Blvd., Toronto, Ontario.
- Driving Directions Map must include the total one-way estimated kilometerage to the Toronto address.

Business Hospitality Expenses – Related to Exhibition Place Business

Eligible Expense

- Members' expenses for food and beverages related to business meals or receptions with business contacts, representatives of other levels of government, international delegations or visitors.

- Alcohol consumed or purchased for meals or receptions.

Ineligible Expense

- Members' personal entertainment expenses.

Conditions

- Members must identify the business purpose of the expense.
- If a Member hosts a business meal for a visiting delegation, the name of the delegation, the date and purchase of the visit, the number of attendees and the name of the delegation organizer must be included. Names of delegation members should be included, if available.

Other Information about Business Hospitality Expenses

Members must provide:

- Original itemized receipt showing items consumed.
- Full name of all participants attending business meals, except for large delegations.
- Date and purpose of the meeting.

Travel – Conferences, Seminars & Business Trips related to Exhibition Place Business

Eligible Expense

- Conference registration.
- Transportation (air, train or bus) or kilometerage (if driving).
- Ground transportation (between home and the terminal, and between the terminal and hotel or conference facility).
- Hotel.
- Per Diem.
- Taxi expenses related to conference/business related functions or meetings.
- Hospitality expenses.
- Trip cancellation insurance.
- Laundry and dry cleaning expenses.
- Business telephone calls.
- Vehicle rental for business related purposes.
- Parking expenses for personal vehicle or rented car.

Ineligible Expense

- Personal expenses.
- Sightseeing expenses.
- Medical insurance.
- Carbon Offset expenses.

Conditions

- Must be related to the business of Exhibition Place.
- Lowest economy fare for airfare or train at time of booking.

- Hotel rate must be the lowest rate category of the selected hotel available at time of booking. Exceptions will be made where a Member can demonstrate health requirements for a room category other than the cheapest room rate available when booking.
- \$65CAN per diem for travel within Canada; \$65US for travel within the United States; and \$100US for travel in countries of European Union to cover meals, personal telephone calls, entertainment, and other personal expenses. For travel outside of Canada, the per diem will be in U.S. dollars. No receipts are required. The number of days claimed will be the same as the number associated with the conference/seminar or business trip in question, including the day of departure and return.
- Car rental expenses must include details of the business requirements.
- A Member is entitled to claim additional hospitality expenses where a third party is hosted.
- Members can request cash advances for hotel and per diem costs no more than two weeks before their travel date.
- Members will be reimbursed for airfare, hotel reservations and conference registration fees that are paid in advance of travel.
- Travel amounts exceeding \$7,000 for the Chair, and travel amounts exceeding \$3,500 for Members of the Board, must be approved by the Board.
- Travel amounts up to \$7,000 for the Chair, may be approved by the Chief Executive Officer, or his/her designate.
- Travel amounts up to \$3,500 for Members of the Board with the consent of the Chair, may be approved by the Chief Executive Officer or the Corporate Secretary.
- Claims by Members for travel shall be paid within 10 business days after submission of complete paperwork to the Corporate Secretary, and if not, Members shall be entitled to any interest charges to their credit cards that may result in late payment by Exhibition Place.

Other Information about conferences, seminars and business trips

- The Chair must submit the Board's "Member Request for Authorization" Form to the Chief Executive Officer at least 10 days before travelling.
- Members must submit the Board's "Member Request for Authorization" Form to the Chair at least 10 days before travelling.
- Travel reimbursement must include an itinerary and confirming travel dates and airline booking.
- Reimbursement of conference registration fees must include a copy of the conference brochure confirming (conference name, dates, location and costs).
- The reimbursement of hotel costs must include an original hotel invoice itemizing room costs and other incidentals.
- Members must submit the Board's "Member Expense" Form to the Corporate Secretary within 10 days after returning from travel. Original receipts must accompany all claims.
- If Members incur expenses in a foreign currency, the Corporate Secretary will convert the cost into Canadian currency, based on the exchange rate on the date when the Member submits for reimbursement.
- Members are not required to submit a report on the outcome of their conference or business travel.



Board of Governors Member Request for Authorization Form

Business Travel, Conference/Seminar, Meetings/Events

MEMBER NAME					
TYPE OF REQUEST					
<input type="checkbox"/> Business Travel <input type="checkbox"/> Conference / Seminar <input type="checkbox"/> Meetings / Events					
REQUEST DETAILS					
Request for business travel or attendance at a conference/seminar requires authorization prior to the event					
PROGRAM DATE	From (mmm-dd-yyyy)		To (mmm-dd-yyyy)		
PROGRAM NAME & DESCRIPTION					
DESTINATION (complete address)					
ESTIMATED COSTS (includes applicable taxes)					
<ul style="list-style-type: none"> • Attach a copy of the program summary providing the event name, date, location, and registration cost • A BOG Member expense claim form substantiated by all receipts and back-up documentation is required within 10 days of return 					
COST BREAKDOWN			Currency		AMOUNT
			Canadian	Foreign	
Registration			<input type="checkbox"/>	<input type="checkbox"/>	
Transportation (air / train / bus)			<input type="checkbox"/>	<input type="checkbox"/>	
Accommodation			<input type="checkbox"/>	<input type="checkbox"/>	
Ground Transportation (taxi / airport taxi / car rental / parking)			<input type="checkbox"/>	<input type="checkbox"/>	
Business Expense (food / beverage / alcohol)			<input type="checkbox"/>	<input type="checkbox"/>	
Per Diem	Canadian / US	_____ x \$65 / day	<input type="checkbox"/>	<input type="checkbox"/>	
	Foreign	_____ x \$100 / day	<input type="checkbox"/>	<input type="checkbox"/>	
Mileage	_____ kilometers x \$0.46 cents / km				
Charge to (X-XX-XXX-XXXX-XXXX)	- - - - -			TOTAL COST	
SIGNATURE APPROVALS					
Employee certifies that all estimated costs relating to this request have been included on this form					
PRINT NAME		SIGNATURE			DATE (mmm-dd-yyyy)
Chair	Mark Grimes				
Member					
Chief Executive Officer	Dianne Young				

Board of Governors Member Expense Claim

Business Travel, Conference/Seminar, Meetings/Events

MEMBER NAME							
TYPE OF REQUEST							
<input type="checkbox"/> Business Travel <input type="checkbox"/> Conference / Seminar <input type="checkbox"/> Meetings / Events							
DATE	From (mmm-dd-yyyy)		To (mmm-dd-yyyy)				
PURPOSE							
STATEMENT OF FINAL EXPENSES (includes applicable taxes) Attach all original receipts and back-up documentation within 10 days of return			Amount		Total		
			Canadian	Foreign		HST	GST
Registration							
Transportation (air / train / bus)							
Accommodation							
Mileage	_____ kilometers x <u>\$0.46</u> cents / km						
Per Diem	Canadian / US	_____ days x <u>\$65</u> / day					
	Foreign	_____ days x <u>\$100</u> / day					
Ground Transportation (airport taxi / taxi / car rental / parking)							
Date (mmm-dd-yyyy)	Car Rental / Destination (to / from) / Parking						
Business / Event Meetings (food / beverage / alcohol)							
Date (mmm-dd-yyyy)	Purpose / Delegation / Attendees						
TOTAL AMOUNT							
Charge to (X-XX-XXX-XXXXX-XXXXX)	_ - _ - _ - _ - _ - _ - _ - _ -						
SIGNATURE APPROVALS							
Member certifies that all final costs have been included on this form							
	PRINT NAME	SIGNATURE				DATE (mmm-dd-yyyy)	
Chair	Mark Grimes						
Member							
Chief Executive Officer	Dianne Young						