

November 7, 2010

ACTION REQUIRED

To: The Board of Governors of Exhibition Place

From: Dianne Young, Chief Executive Officer

Subject: **Travel Expense Reimbursement Policy**

Summary:

This report updates the exiting Travel Expense Reimbursement Policy to better reflect new policies and procedures adopted by City of Toronto Council on October 2006, but modified to address the particular nature of Exhibition Place.

Recommendation:

It is recommended that the Board approve the new Travel Expense Reimbursement Policy, as outlined in Appendix “A”.

Financial Implications:

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

Decision History:

At its meeting of November 3, 2006, the Board approved the Human Resources Manual governing employees of the Board of Governors of Exhibition Place. As part of the 2009 Strategic Plan, Exhibition Place has a Goal of *Sustaining a high-performing organization through alignment of people, processes and systems and through the recognition of our dedicated and excellent staff* and pursuant to that Goal will *continuously improve governance mechanisms including auditing City Council meetings* and amend by-laws and policies if required in keeping with City Council.

Issue Background:

While Exhibition Place has a Travel policy, the attached more clearly defines for all Board of Governor employees the process to follow for claiming reimbursement of travel expenses.

Comments:

The Policy attached as Appendix “A” more clearly establishes for all employees the process and procedures to be followed for business travel and more clearly tracks the policy adopted by City of Toronto Council.

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Appendix "A"
Travel & Expense Reimbursement Policy

FORMERLY CALLED:	Travel
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DATE OF ISSUANCE		
November	25	2010

SUPERCEDES POLICY DATED		
October	16	2006

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This policy covers requirements with respect to attendance at conferences/seminars, business trips, meterage claims for use of personal automobile, meal allowances, business meetings, professional memberships and corporate credit cards.

Section 7 of By-Law No. 2-07 - The Chief Executive Officer shall authorize the reimbursement of expenses, including travel, meal and entertainment expenses, incurred by the Officers, General Managers, Members and Employees of the Board of Governors in carrying out their business duties.

Conferences/Seminars and Business Travel

Business Travel - Employees

All travel for all Employees (permanent, temporary or contract) of the Board of Governors of Exhibition Place must be approved in advance, before expenses are incurred, as follows:

1. Travel for amounts of up to \$3,500.00 must be approved by the respective General Manager with final authorization by the Chief Executive Officer.
2. All travel for the Chief Executive Officer for amounts of up to \$3,500.00 must be approved by the Chair or, in his/her absence, the Vice-Chair.
3. All travel for the General Manager of the Canadian National Exhibition Association for amounts of up to \$3,500.00 must be approved by the President of the CNEA Board and in his/her absence, the Vice President, with final authorization by the Chief Executive Officer.
4. Travel amounts in excess of \$3,500.00 for Employees must either be approved by the Board of Governors of Exhibition Place, or if within the CNEA Program, the Board of Directors of the CNEA.
5. A Proposed Staff Travel Summary, including estimated expenses, for the calendar year must be submitted to the first meeting of the Board of Governors and Board of Directors of the CNEA within the respective Management Reports which Summary will include the travel associated with the sales and marketing functions at Exhibition Place. Any travel not specified in this initial Summary, must be reported, if possible, to the meeting of the respective Board in advance of the travel.

Conference/Seminar & Business Travel Approvals

Includes Registration, Travel, Accommodation & Related Expenses

1. Subject to paragraph 2 below, there is a limit of \$3,500.00 per annum will apply to each Employee, with the exception of the Chief Executive Officer, the Chief Financial Officer and General Manager(s).
2. In special cases, the limit may be exceeded by an Employee for attending meetings of organizations to provide their expertise or conduct business and in cases where it is necessary to view or examine specific equipment or operations applicable to business operations, provided that funds are available

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and the expenditure is approved by the Board of Governors or CNEA Board of Directors in accordance with paragraph 5 above. Each Department General Manager(s) / CFO is responsible for maintaining a record of their Employee travel limits.

3. Written approval is required at least ten business days in advance of attendance at conferences/seminars or business travel.
4. All travel expenses may, with the approval of the Department General Manager / CFO, be paid directly by the Employee and reported on a Travel Expense Claim form, or charged on a Corporate Credit Card held and managed by the Department General Manager / CFO. Receipts must be attached where they are normally available. No expenses may be charged directly to the account of the Board of Governors or CNEA Board of Directors. Travel advances are available for authorized travel prior to the trip. All expense accounts must be submitted within thirty (30) days of the travel being completed and be approved by the Chief Executive Officer or respective Department General Manager /CFO.
5. Travel expenses will be allowed at the rate of Economy Air Fare but not exceeding the cost of equivalent Economy Air Fare; or for meterage at the rate of (currently 46 cents) per kilometer, or other harmonized rate to be established by the City and/or Board, from time to time.
6. Accommodation will be provided at the single room rate at the conference hotel/motel and must be supported by an invoice.
7. The amount which may be claimed as a per diem for sundry expenses related to an out of town conference/seminar or business trip may be up to \$65.00CAN per day in Canada, \$100.00CAN when in countries within the European Union and \$65.00US. When outside of Canada or countries of the European Union, or such other rate as established by the City or the Board, from time to time. The number of days claimed may be up to the same as the number associated with the conference/seminar or business trip in question, including the day of departure and return.

Sundry expenses include the following:

- (a) Meals
 - (b) Telephone Calls
 - (c) Entertainment (except under special circumstances and approved by the General Manager or delegate)
 - (d) Local Transportation
8. Registration Fees will be allowed on presentation of an invoice or receipt at actual cost.
 9. Ground transportation expenses between home/office to departure / arrival terminal shall be reimbursed when supported by an original receipt.
 10. Personal Auto pertains to Employees who use their personal automobile, either for day to day local business or for travel to/from a conference/seminar or business trip. The rate per kilometer claimed shall be the rate or for meterage (currently 44 cents) kilometer, or other harmonized rate to be established by the City or the Board, from time to time.

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Travel & Expense Reimbursement Policy

11. Meterage claims may be made either bi-weekly each pay period, in cases of regular use, or at least monthly. All claims must exclude the distance travelled to and from work and be authorized by the Department General Managers / CFO or designate. Where Employees go directly from home to an alternate work location, the Employee shall be reimbursed only for the additional distance travelled, beyond the regular distance from home to the Employee's regular work location; Employees who use their automobiles for business shall be required to carry at least \$1 million of public liability and property damage insurance. Where a personal auto is used to attend a conference/seminar or business trip, and an overnight stay is required, the meterage claims shall be included as part of the overall request for reimbursement for the event.
12. Staff shall file a written summary report within 30 days of the event with the Department General Manager(s) / CFO outlining the benefits derived from the conference/seminar attended.
13. The Corporate Secretary shall file a travel summary for Members of the Board of Governors and Directors of the CNEA with the Chief Financial Officer and retain a record for the official records.

Non-Travel Related Business Expenditures

A. Business Meetings

- (i) Where it is deemed necessary to expend funds for business/entertainment meetings, reimbursement will be made at actual cost on presentation of an expense report. This report must indicate those present, must include a General Manager / CFO / Director and should indicate the purpose of the expenditure. In the event a General Manager / CFO / Director is unable to be present at said meeting, a written authorization must be submitted with the expense report indicating the reason for and authority granted to the Employee(s) designate responsible for attending said meeting.
- (ii) Reimbursement for Lunches/Dinners and Entertainment claims submitted by the Chair and other Members of the Board will be made at actual cost on presentation of an expense report prepared by the Corporate Secretary.

B. Business Parking

Parking fees related to business meetings shall be reimbursed for actual cost with the submission of original receipts

C. Professional Memberships & Association Fees

Memberships and association fees may be claimed when the Employee is required to carry a professional designation for the performance of job duties or where in the opinion of the Department General Manager / CFO membership will benefit job performance. Payment shall be made directly to the corporate entity whenever possible, and the annual expenditure limits are as prescribed in the budget.

D. Corporate Credit Cards

For the purposes of expense claim policy, credit cards are deemed to be an alternative to reimbursing Employees directly by cheque or through petty cash. The use of the corporate credit card must be in compliance with all purchasing policies. On an exception basis, corporate credit cards will be available only to

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the General Managers who demonstrate to the Chief Executive Officer a regular need for substantial expenditures while outside of the office in the course of business. The same rigor is required when reviewing and approving credit card expenses as for reviewing and approving all claims for reimbursement. Original credit card receipts and invoices must be provided to support the reimbursement. No personal expenses shall be charged to the corporate credit card.

Approved By: Chief Executive Officer & The Board of Governors of Exhibition Place
