

Travel and Expenses Reimbursement (Laidlaw Foundation, 2023)

Process

Employees and Board members are expected to travel on Foundation-related business. This includes, but is not limited to, attending conferences and visiting funded initiatives and grantees. From time to time, the Foundation attends events and conferences overseas that are relevant to the Foundation work. These trips must be approved by the Executive Director and the Board President for the Executive Director. Allowable expenses include:

- Travel and transportation costs: mileage and gas, taxi, train, airplane tickets
- Accommodation: hotel, B&B etc.
- Meals: three meals per day
- Reasonable long-distance charges may be covered

A detailed list of expense claims and receipts for the trip must be submitted within one month of the end of the trip. Rates will be consistent with the Federal Government Spending Guidelines.

Procedures for Reimbursement Of Out-of-Pocket Expenses

The Foundation will reimburse Directors, Members and volunteers for reasonable expenses incurred while on Foundation business. Receipts or evidence of payment (e.g. credit card statements) and the purpose of each expense must be included along with the Laidlaw Foundation Expense Reimbursement Form.

Expenses, including those of the Directors and President, should be discussed in advance and will be approved by the Executive Director. Expenses of the Executive Director will be approved by the President.

Note: The term “reasonable” is defined by guidelines published by the Canada Revenue Agency (CRA) and information regarding this is available from the Manager of Finance and Operations.

Ground Transportation: Directors, Members, employees and volunteers must use the least costly alternative, such as public transit, taxi or train, when appropriate. Service gratuities are reimbursable expenses if necessary, normal and reasonable. Employees should review the Use of Taxis Guidelines which is available from the Manager of Finance and Operations.

Air Travel: Employees will be reimbursed the lowest logical fare for an economy-class ticket. Booking air travel well in advance will ensure the lowest possible cost.

Gas / Milage: Employees can claim for reimbursement of gas or mileage but not both for the same trip. The mileage reimbursement rate will be aligned to the per kilometre rate as published by the CRA. The rate may change from time to time as established by the Executive Director.

Parking Charges: Parking charges are reimbursable if required for Foundation business.

Lodging: Reasonable lodging costs are reimbursable for out-of-town events and Foundation business.

Meals: Meals while attending out-of-town events are reimbursable including gratuities, provided the amounts are reasonable.

Insurance: Out-of-country health and cancellation insurance is reimbursable.

Conference Registration Fees: As pre-approved by the Executive Director.

Entertainment: In certain circumstances, entertainment expenses will be reimbursable provided the expense was incurred to transact Foundation business.

Telephone: Long-distance telephone expenses related to Foundation business incurred on personal phones are reimbursable provided they are reasonable, appropriate and necessary to transact Foundation business.

Mobile Phones: The Executive Director may approve managers to receive an allowance toward the cost of their personal mobile phones. The allowance will be \$70 per month, paid by cheque. This allowance is not considered part of an employee's base salary but is a reimbursement related to the use of personal devices for Foundation business. Every three years, managers may request an additional \$100 to upgrade or exchange their personal mobile device.