

		OPERATIONS	
Policy Title: EXPENSES		Policy #	FIN 015
Category: Finance		Oversight:	OLT
Effective Date: May 15, 2014	Authorized: OLT	Next review: Revised:	April 2019 October 2018

PURPOSE

The Ontario College of Family Physicians (OCFP) is committed to responsible financial management. The Expense Policy is based on the following four key principles:

- Accountability
- Transparency
- Value for Money
- Fairness

POLICY

The OCFP expects individuals acting on its behalf to act responsibly and professionally when incurring and submitting costs. The organization will reimburse reasonable expenses for business completed of its behalf. This includes travel fares, mileage, accommodations, meals, tips, telephone, internet and fax charges, and purchases made on behalf of the organization.

SCOPE

- Staff
- Board / Board Committee Members
- Operational Committee Members
- Speakers
- Mentors
- Anyone doing business on behalf of OCFP where expense reimbursement is allowed

PROCEDURES

1.0 Submission of Expenses

Expense Claims are to be submitted using the approved Expense Form. They must be signed and dated with clear instructions on payment processing details (personal vs. company, full address). Receipts are required for reimbursement of all expenses except for meals, which are reimbursed according to the meal allowance schedule (see “meal allowance” on page 3). Expenses for which a receipt has been lost or misplaced will be reimbursed at OCFP’s discretion.

OCFP will review and amend (if applicable) Expense Claim form and claim allowances annually. The most recent version of the Expense Claim form prevails.

Receipts must be legible (originals, scans, photocopies or photos) and must be submitted with the approved Expense form, which clearly outlines:

- The nature of the expense
- The name and titles of the individuals involved
- The event and date related to the expense
- The appropriate cost center/code

2.0 Timelines for Submission

Expense claims should be submitted within 30 days of the date the expense was incurred. Claims received after more than 120 days will not be reimbursed.

The OCFP fiscal year is April 1st through March 31st of the following year. All expense claims incurred in the fiscal year are to be submitted no later than April 15th (two weeks following the fiscal year-end of March 31st).

3.0 Allowable Expenses

OCFP will pay the following allowable expenses:

3.1 Transportation:

The mode of transportation chosen should be **the least** expensive.

3.2.1 Air and Rail

- Air (Cheapest Fare/Non-Business/Non-Latitude/Non-Plus).
- Economy class rail unless the discounted Business Class is cheaper than the airfare.
- OCFP will not reimburse for upgraded travel and/or seat reservation fees.

3.2.2 Ground transportation

• To/from Air or Rail locations

- Taxi or transportation services to/from the airport/station will be reimbursed by OCFP. Taxis should be standard.
- Personal vehicle will be reimbursed for mileage at the OCFP approved km rates of \$0.50. A google map is an acceptable form of receipt to claim mileage. For long distance travel, if the mileage costs exceed that of renting a car, a car rental should be considered. Costs for mileage and parking should not exceed the cost of a taxi/car rental.
- Parking will be reimbursed to a maximum of \$50.00/day. Receipts are required.

○ 3.2.3 Personal Vehicle

- Costs associated with using a personal vehicle should not exceed the corresponding lowest rate of airfare from the city of origin. Parking will be reimbursed to a maximum of \$50.00/day. Receipts are required.
- If a vehicle is required for the trip and the costs exceed the cost of airfare, a car rental should be considered.

- The OCFP will assume no financial responsibility for the use of personal vehicle other than paying the kilometric rate. Using a Personal Vehicle on OCFP's business, the following apply.
 - The vehicle must be insured at the vehicle owner's expense for personal motor vehicle liability.
 - It is the driver/owner's responsibility to ensure that the motor vehicle insurance includes coverage for business use of the vehicle.
 - The OCFP will not reimburse the costs of insurance coverage for business use, physical damage or liability.
 - The OCFP is not responsible for reimbursing deductible amounts related to insurance coverage.
 - In the event of an accident, you will not be permitted to make a claim to the OCFP for any resulting damages.

3.3 Accommodation

The hotel/accommodation allowances provide the maximum limits. As OCFP as a non-profit, member-based organization, we encourage you to book the most economical option if available and book early, taking into consideration convenience, safety and practicality.

- Standard accommodation, to a maximum of \$239.00/night, not including taxes and fees. Under some circumstances, if the hotel rate will exceed the maximum of \$ 239.00/night, this needs to be discussed with the OLT by the event's organizer prior to the event if possible.
- Individuals who are traveling to the meeting/event on a daily basis will not be eligible for the accommodation allowance if they are traveling the distance each way is less than 30 km.
- If internet connection is not included in the hotel cost, it will be covered to a maximum of \$15.00/day. Receipt is required.
- When a traveler could stay with a friend or relative and if doing so will reduce the overall cost to OCFP, expenses incurred to extend appreciation to friends or family will be reimbursed to a maximum of \$50.00 / day. Receipts are not required.

3.4 Meal Allowance

- The maximum allowances are:
 - Breakfast: \$15.00
 - Lunch: \$20.00
 - Dinner: \$25.00
- In the case where meals are provided as part of the event, no meal allowance may be claimed. Receipts are not required for meals.

3.5 Other

Caregiver costs: Maximum per diem of up to \$75 with either a signed statement listing the expense or receipt. *Note: Reimbursement of caregiver expenses are considered by Canada Revenue Agency to be a taxable benefit.*

Expenses not captured above will be deemed as "other" or "special". Providing that there has been advance approval and proper documentation is provided, the expenses may be claimed. For those expenses not approved in advance, payment will be at the CEO's discretion.

3.6 Non-Allowable Expenses

The following is a list of non-reimbursable expenses:

- Alcohol
- Expenses incurred by spouses, children or guests
- Personal expenses such as travel insurance or phone calls
- Hotel:
 - In room expenses such as entertainment (movies, magazine, books)
 - Valet Parking – Unless special circumstances