



Ontario Horticultural Association District 6 Kilometrage (Mileage) and Expense Policy

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Report and Recommendation: The AGM of The Ontario Horticultural Association District 6.

From: Treasurer Bob Heil

Date: November 21, 2020.

Following is a DRAFT policy that I have prepared as part of policies and procedures that I plan to develop to assist and guide the Executive and Assistant District Directors of District 6. The policy will assist in budget planning and revenue management. Simply put, the policy will layout all the conditions and requirements to claim reimbursements by ADD's and Executive when they are conducting business, attending local Society or District 6 meetings or attending conference for and on behalf of the District.

I recommend the following motion be passed:

THAT the comprehensive policy labelled "Kilometrage and Expense Policy" as presented herewith be adopted.

Signed: Bob Heil, Treasurer



Ontario Horticultural Association District 6 Kilometrage (Mileage) and Expense Policy

Purpose

To provide guidelines for eligible expenses and for reimbursement of expenses incurred by Executive or Directors or anyone else authorized by the Executive in Ontario Horticultural Association District 6 making an expense claim.

Allowable Expenses

Ontario Horticultural Association District 6 will reimburse reasonable expenses incurred while performing District 6 business, subject to established approval and authorization procedures and the approved budget. It is the Policy of District 6 that all expenses (excluding kilometrage while on District 6 business) shall have prior approval of the Executive or the Board.

Exclusions

- Expenses of a personal nature, including travel are not allowable;
- Expenses of spouses or accompanying persons are not allowable except for identified business purposes and on prior approval by the Executive;

Kilometrage (Mileage)

Use of a personal automobile while on Ontario Horticultural Association District 6 business is reimbursable business use and includes:

- Trips from home and return to/from Society business meetings plus associated parking.
- The reimbursement rate will be adjusted annually to keep pace with the Canada Revenue Agency's maximum allowable rate per kilometre for travel, currently set at \$0.59/km for the first 5,000 km and \$0.53 per kilometer thereafter (2020) as illustrated on Appendix 1. The mileage rate covers all operating costs including fuel, insurance, tires, and a contribution to depreciation.
- Submission of the proper form is required to claim reimbursement for kilometres travelled;
- Exception: All traffic and parking violations, accident deductible, and other costs involved with an accident are the claimant's responsibility and are not reimbursable.
- To be eligible for kilometres reimbursement, any person claiming kilometrage must have valid vehicle insurance.

Rental Car

- The cost of a rental car, when prior approved by the Executive will be reimbursed.
- Reimbursable costs include rental, fuel, insurance, and parking on submission of receipts.
- The rental agency's loss/damage insurance option should be chosen.
- All traffic and parking violations are the responsibility of the driver.
- No other person shall drive a rental car other than an ADD or Board member without prior approval.
- Kilometrage/Mileage does not apply to a rental car.



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Other Transportation

Travel by air, rail, taxi, or other common carrier while on Ontario Horticultural Association District 6 business will be reimbursable but must have prior approval of the Executive. The claimant is expected to use the most practical and economical means of travel. The maximum reimbursement is limited to economy class and associated ground transportation. Documentation is to include the carrier's or travel agent's invoice/receipt and the purpose of the trip. Receipts and vouchers must be submitted for all costs requesting reimbursement.

Hotels and Accommodations

Accommodation is reimbursable only when required during a business trip on District 6 business but must have prior approval of the Executive. The maximum reimbursement is the lower cost accommodation in a hotel or motel that is the normal most practical and economical accommodation. Accommodation may be selected when the distance from the location to the ADD or Executive Member's home is more than two (2) hours drive by car and poor weather (i.e. snowstorm) or past 10:30 PM.

Personal expenses may not be claimed.

Documentation is to include the room account from the hotel, in addition to a credit card slip used to pay.

Meals and Beverage

Ontario Horticultural Association District 6 will reimburse claimants for reasonable meal expenses incurred while attending District 6 authorized events while acting in their capacity with District 6. The following conditions apply:

- Generally, meal expenses when travelling or hosting meetings with members, guest speakers, presenters or other persons intended to affiliate or associate with District 6;
- While travelling or attending a sanctioned event and away from home over a normal meal period and being at least 30 kilometres from home.
- Conducting meetings with a contact where the defined business purpose cannot be met by a standard meeting. Prior approval for such a business related meeting is required from the Executive.
- If more than one ADD or Executive member is present, the most senior person must pay the tab and file for reimbursement.
- Reimbursement will not be provided for meals consumed at home or included in the cost of transportation, accommodation, seminars, or conferences.
- Reimbursement will not be provided for meals provided for at conference and included in registration cost.
- Meal expense reimbursement can be for restaurant, prepared food or grocery items consumed for a meal.
- Original, itemized receipts are required for meal expenses and reimbursement is not to exceed the actual amount spent.
- Reimbursements for meal expenses are not to exceed the following allowable meal rates: breakfast, \$10.00; Lunch, \$15.00; Dinner, \$25.00



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- Receipts must be provided for meals. Meal rates are for meals consumed and should not be considered a daily allowance. Tip may not exceed 13% of the meal (excluding HST) or equivalent to but not greater than the total HST.
- Amounts for meals skipped cannot be combined to enhance the next meal.
- Exceptions to the above limits may be made where available meal options require higher expenditures. Exceptions require a receipt and must be approved by the Executive.
- The proper claim form must be completed with all receipts attached (scanned document will suffice)

Alcohol

Alcohol expenses are not reimbursable.

Conference Attendance

(Approved September 14, 2019): District 6 will provide a subsidy for travel to ADD's only, who attend Convention and act as a District ambassador. Members attending convention who are subsidized are obligated to report back to their society on OHA business either in person or in the society newsletter. The amount of the subsidy will be determined on a year by year basis depending on the financial health of the District. (for 2019, \$200 was approved divided evenly among those ADD's that attended convention.)

Each local Society is encouraged to support its members who are on the District Board to attend an OHA sponsored conference. The District supports the local Society financially supporting its local members for such attendance. Where a local Society supports its attendees, the District will not provide additional financial assistance - essentially no double-dipping. Consideration may be given to "top up" financial assistance but not in total (combined local Society and District) to exceed this policy.

Hospitality

Hospitality is the provision of food, beverage, accommodation, transportation, and other amenities other than for direct business activities. Examples are District 6 social events, retirement parties, and holiday lunches. Prior approval of the Executive must be obtained before an event where hospitality is provided by the claimant for which reimbursement is or will be sought.

Procedures for Reimbursement / Making Claims

- Obtain all relevant approvals before spending funds; kilometrage is the exception.
- Submit all claims to the Treasurer, or in the absence of the Treasurer, the Director or Secretary;
- Submit itemized (detailed) receipts;
- For meals, show on the claim form the names of the persons dining and reason for the meeting;
- For travel, show on the claim form the destination and reason for the trip;
- For missing receipts, supply a written explanation;
- Submit claims within 30 days of incurring expenses;
- Submit claims on the approved District 6 claim form.



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Appendix 1: Canada Revenue Agency Kilometrage Rates for 2020



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Reasonable allowance rates

For 2020, they are:

- 59¢ per kilometre for the first 5,000 kilometres driven
- 53¢ per kilometre driven after that

In the Northwest Territories, Yukon, and Nunavut, there is an additional 4¢ per kilometre for travel.

For prior-year rates, see [Automobile allowance rates](#).