

SPORT DISPUTE RESOLUTION CENTRE OF CANADA

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SDRCC

# Financial Administration Policy

SDRCC

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## SECTION I - GENERAL POLICIES

### SPORT CANADA & THE ACT

The financial transactions and reports of the Sport Dispute Resolution Centre of Canada (SDRCC) shall be made and prepared in accordance with Sport Canada and Treasury Board guidelines, the Sport Canada contribution agreement, and the *Act to promote Physical Activity and Sport, S.C 2003, c.2* (hereinafter «the Act”).

### CONTROLS: INTERNAL & EXTERNAL

*SDRCC* is responsible for maintaining appropriate controls and checks as part of its accountability.

#### 1. Internal Controls

Internal control procedures are to be an integral part of the financial and business processes and are not a superimposed set of requirements. The financial and business processes of the SDRCC are to be developed and operated under a system of internal control that:

- Safeguards SDRCC assets;
- Checks the accuracy and reliability of accounting data;
- Promotes operational efficiency and effectiveness;
- Protects SDRCC personnel;
- Ensures adherence to prescribed managerial policies;
- Ensures compliance with applicable policies and regulations;
- Complies with the appropriate government regulations under both the Canada Customs and Revenue Agency (CCRA) and Sport Canada guidelines.

All internal control systems are to conform to generally accepted characteristics. These characteristics are:

- Organizational plans that provide appropriate segregation of functional responsibilities;
- Authorization and record-keeping procedures that give reasonable accounting control over assets, liabilities, revenues, expenses, and other changes in the balance sheet;
- Sound practices that ensure a high degree of compliance with approved authorization and record-keeping procedures;
- Employees with capabilities sufficient to execute their prescribed responsibilities.

### **Segregation of Duties**

Practices adopted should enhance the integrity of authorizations, recordings, and custody. Sound practices include a continuous review or internal check of routine transactions, whereby the work of one person is proved independent of or complementary to the work of another. There should be a division of duties and responsibilities so no person has complete control over all aspects of a financial transaction while recognizing the size of the organization may inhibit the ability to completely segregate duties.

### **Exception to Control Procedures**

All internal controls are to be considered in the light of their economic utility, practicability, and protection of personnel. In instances where the cost of protection would far outweigh possible losses, or proposed controls would cause gross inefficiencies, it may be decided that certain controls are not feasible and another alternative may be more advisable.

### **Risk Assessment**

Risks, which could impact the achievement of the SDRCC mandate, are to be identified and analyzed. Management should then use this information as a basis for deciding how these risks are managed and controlled.

### **Scope of Control**

Appropriate processes are to be in place to provide reasonable assurance that operations are effective and there is compliance with applicable policies and regulations.

- All cheques shall be signed by two signing officers;
  - Unless otherwise indicated, all expenses shall be approved by the Executive Director or another approved signing officer;
  - All revisions of SDRCC's financial management policies and procedures must be approved by the Board.
-

## 2. External Controls

The financial records of the Association shall be audited yearly by external auditors approved by the Board.

### FINANCIAL SYSTEMS

Access to SDRCC's financial systems will be limited to staff members and consultants authorized by the Executive Director. Each person shall have a separate user name and password to access automated systems.

### DOCUMENT RETENTION

Under the Income Tax Act, books, records, and their related accounts and source documents, except those specifically excluded by the *Income Tax Act*, have to be kept for a minimum of six years from the end of the last tax year to which they relate. The tax year is the fiscal period for corporations and the calendar year for all other taxpayers. Under the Employment Insurance Act and Canada Pension Plan, the retention period begins at the end of the calendar year to which the books and records relate.

Records will be kept on-site at the SDRCC's office for the current and the previous fiscal years. All other records required to be kept per the Income Tax Act may be kept off-site in a secure facility. Records should be destroyed once the retention period has ended.

### BUDGET

The priorities and operational plans of the SDRCC are met through the allocation of resources. This allocation is based on the operating budget approved by the Board of Directors. Responsibility for effective management of the budget resides with the Executive Director of SDRCC.

The Executive Director shall have authority to reallocate amounts within budget expenses groups (e.g. within General and Administrative Expenses) and between budget expense groups (e.g. between General and Administrative Expenses and Operation Expenses).

Reports on, and proposed variances between the Operating Budget and Actual Expense shall be prepared for the Board's information by the Executive Director in consultation with the Treasurer.

The annual operating budget of the SDRCC is a statement of proposed expenditures for a particular fiscal year. It identifies the proposed sources of funds to finance programs, as well as the functional nature of the expenditures (for example, education, mediation, etc.). When approved by the Board, this

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document is the SDRCC's authorization to incur expenditures and to collect and apply the revenues to the appropriate activities.

Budgetary control is one mechanism used by the SDRCC to regulate, direct, and coordinate its activities and affairs. The budget also provides all levels of management with an effective analytical tool for measuring estimates against actual results.

The SDRCC is required to submit a financial report to Sport Canada that shows how contributed funds were expended. This report is required within 6 months of the fiscal year-end. The use of Sport Canada funds must be in accordance with Sport Canada guidelines and restrictions.

## PROCUREMENT

Goods/services valued over \$10,000 may be secured by at least three (3) written quotations. The SDRCC reserves the right not to select the lowest bid, subject to other considerations.

**Purchases less than \$10,000** - The approval authority for purchases less than \$10,000 is delegated to the Executive Director, who may further delegate authority and issue pertinent guidelines.

**Purchases of \$10,000 or more** - The Executive Director refers all transactions of \$10,000 or more for goods and professional services to the President for authorization prior to signature.

## CONTRACTS AND LEASES

**Execution** - Except where specific exemptions have been made by the Board, all contract documents, to which the SDRCC is a part, are executed by the Executive Director.

## CHARITABLE DONATIONS

The SDRCC will not use restricted funding for charitable donations.

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## SECTION 2 - ACCOUNTING POLICIES

### ACCOUNTING PRINCIPLES & PRACTICES

The financial transactions of the SDRCC shall be governed by the generally accepted accounting principles (GAAP) as they apply to not for profit organizations and as long as they are not in conflict with the provisions of an *Act to promote Physical Activity and Sport, S.C 2003, c.2* ( hereinafter» the Act”) and the Sport Canada Contribution Agreement.

The SDRCC maintains its funds and prepares financial statements using the accrual basis of accounting. Under this method of accounting, revenues are reported when earned, and expenditures are reported when goods or services are received and used. Receivables and payables are accrued for year-end reporting purposes. The Fiscal Year of the SDRCC shall be the period from April 1 through March 31.

### RECONCILIATION & REPORTING

#### 1. Reconciliation

Reconciliation is the process of comparing the financial transactions to the general ledger. Reconciliation reduces the risk of inaccurate financial reporting. All balance sheet accounts as well as payroll should be reconciled. Monthly reconciliations should be documented and reviewed and approved by the Executive Director.

#### 2. Reporting

Financial management provides information which helps management allocate and use resources (e.g. funding, time, employees, equipment, etc.) more effectively. It also helps the public, funding partners, stakeholders, auditors, and others to evaluate how effective management is in achieving the goals of the organization. Financial management includes:

- Determine policies and make work plans;
  - Direct, coordinate, and control financial and business operations;
  - Maintain records and procedures which protect all interests of the SDRCC.
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One of the tasks of administrators at all levels is to ensure the wise and most effective use of SDRCC resources for these purposes. The primary responsibilities of the financial and business function of the SDRCC's administrative process are to:

- Maintain accounts and prepare reports which show the financial impact of SDRCC activities and programs;
- Advise and help administrators accomplish the mandate of the SDRCC through the best use of financial resources;
- Provide for the stewardship of public funds.

Financial reports shall consist of a Statement of Revenue and Expense (with a comparison to budget), a Balance Sheet, and a Bank Reconciliation. Financial reports shall be produced monthly as specified by the Executive Director. The Executive Director shall be responsible for managing the financial assets and the revenues and expenses of the SDRCC, in accordance with the approved budget.

### **Annual Reports**

The annual public financial report of the SDRCC, the Auditor's Report, presents the organization's financial activities for the fiscal year covered and the financial position at the close of the period and prior year comparative information. The report contains basic financial statements, supplementary schedules, and the independent auditor's opinion of these statements. This information is published so the public and stakeholders responsible for the SDRCC's support have necessary information about its financial affairs.

### **Basic Reports**

**Balance Sheet** - Statement of the financial position of the SDRCC at the end of the fiscal year, which includes all assets and liabilities of the SDRCC using the accrual basis of accounting.

**Statement of Operations** - Reports the SDRCC's results of operations for the fiscal year.

**Statement of cash flows** - Reports information about the SDRCC's financial results by reporting the major sources and uses of cash during the fiscal year.

**Supplementary materials** - Supplementary schedules and notes prepared and published as necessary to provide details in support of the basic statements that may be useful to various stakeholders.

### **CASH**

See separate Cash Management Policy (Section 3).

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## FIXED ASSETS

All fixed assets, regardless of whether they are being depreciated, should be recorded into a fixed asset log, listing the asset's location, original purchase date, and whether it's being depreciated or not.

Capital assets shall be amortized on the following:

- i) Leasehold Improvements...Straight-line over the term of the lease;
- ii) Furniture and Fixtures 20% diminishing balance;
- iii) Computers and Related Materials 30% diminishing balance;
- iv) Equipment 20% diminishing balance.

The SDRCC follows the practice of capitalizing all property and equipment that, in general, have a useful life of more than one year and a unit value equal to or greater than the following limits: \$500.

The valuation of property or equipment, whether purchased or constructed, is based on cost. Equipment not capitalized that otherwise meets capitalization criteria remains subject to equipment physical inventory requirements.

## ACCOUNTS RECEIVABLE

### 1. Accounts Receivable

This section is concerned with the business processes of recording, controlling, and collecting amounts due from the sale of goods and services. The SDRCC pursues a program of follow-up and collection of past-due accounts in order to minimize losses.

**Follow-up** - Follow-up procedures should consist of computer printed reminders on statements, form letters, personal letters, contacts, and phone calls as may be needed. Each successive follow-up contact should be stronger in tone. All communications should be in good taste and within standards of conduct befitting the SDRCC.

**Past-due period** - Accounts are generally considered past-due if they remain unpaid 30 days after the first statement has been issued or other notice that payment is due, or after a predetermined due date.

### 2. Doubtful Accounts

Accounts to be written off will be determined on a case by case basis by senior management upon review of the account history.

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### 3. NSF Cheques

Follow-up procedures for non-sufficient funds (NSF) cheques start immediately upon the return of the cheque from the SDRCC's bank. Procedures are consistent with those used for other delinquent collections and include form letters, personal letters and contacts, phone calls, and other techniques as may be appropriate.

### 4. Credit Balances

- For all accounts that have credit balances of five dollars or more, refund cheques will be generated and mailed to the account owners at least monthly;
- Accounts with credit balances of less than five dollars are written off to the miscellaneous revenue account at least once annually.

## ACCOUNTS PAYABLE

See separate Accounts Payable Policy.

## REVENUE

Revenues and expenses shall be recognized on an accrual basis. All sales must be recorded at the time the goods or services are ordered or received by the customer. GST (goods and services tax) and PST (provincial sales tax) must be charged and collected as required on sales of goods and services.

Revenue generating activities should support the SDRCC's mandate of education and prevention.

## EXPENSE

Unless otherwise indicated, all expenses shall be approved by the Executive Director. All expenses related to the employment of staff (permanent, part time, or contract) shall be approved by the Executive Director, the Treasurer, or the Board of Directors as per the Act. All expense claims and all credit card statements shall be approved by the Executive Director or the Treasurer in case of the Executive Director's expenses claim.

### 1. Membership Fees

SDRCC funds can be used to pay the professional membership fees of staff members provided membership in a professional association is related to the employee's duties.

### 2. Entertainment

Business entertainment" is deemed to be any activity that supports the mandate of SDRCC. Business entertainment includes receptions, luncheons or the paying of a meal or refreshment for a guest(s) whether done under normal

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departmental business or as part of a travel expense claim. Refer to "Eligible Business Entertainment Expenses" below for further detail on reimbursable expenses.

A "reasonable expense" is deemed to be based on sound judgement and moderation.

Business entertainment expenses will be reimbursed providing they are reasonable in nature and amount and are properly supported with documentation and have been approved by the Executive Director or the Treasurer. **Original** receipts are required for reimbursement of all business entertainment expenses. Credit card statements are not acceptable as a substitute for receipts except in instances where an original receipt cannot be issued. It is CCRA policy to allow deductibility of expenses only to the extent that valid receipts exist, which clearly identify the supplier of service or goods, including its GST and PST registration numbers.

Certain business activities may necessitate expenditures for business meals and refreshments to the activity participants, including employees and guests. Regardless of the method of payment, an itemized receipt detailing all food and beverage purchases must be obtained and submitted. The names of participants must be included on or attached to the receipt. Additionally, the business purpose of the meeting/activity must be stated on the receipt.

### 3. Internet Service

**Internet service at employee homes** - High speed internet service installed and maintained at the homes of employees.

- **Allowable**, only if approved by the Executive Director and if the requirements of an employee's position require the service at his/her home. The amount/percentage of reimbursement of the employee's expenses for internet service is to be determined by the Executive Director.

### 4. Mobile Phones

#### **Reimbursement of Employee-Owned Mobile Expenses**

SDRCC employees are encouraged to obtain departmental approval prior to using personal mobile phones for SDRCC business purposes. Personal mobile use for SDRCC business should be limited to only necessary and immediate business needs. SDRCC have the right to review, question, and limit reimbursement requests of employees' mobile bills. SDRCC business calls on an employee's personal mobile service plan within the plan's service area will be reimbursed at the employee's plan rate. Long distance and roaming charges incurred outside an employee's normal service plan area can be reimbursed at actual costs. Actual costs must be documented with either a log which identifies individual calls by # of minutes, area code, phone number, and itemized

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amount OR a copy of the bill which identifies the calls for which reimbursement is requested. To keep processing and administering costs to a minimum, employees are encouraged to accumulate at least \$15 in business mobile charges before submitting requests for reimbursement unless requests are combined with other reimbursement requests that exceed the \$15 minimum.

**SDRCC-Owned Mobile Phones:**

The SDRCC may purchase mobile phones to be used primarily for SDRCC business. Invoices may be reviewed for appropriateness of the charges.

5. Ineligible Expenses

Inclusive but not restricted to:

- Memberships deemed to be social in nature;
- Non-business related or personal expenses;
- Interest charges levied on overdue invoices paid personally or personal credit card statements;
- Meals included in another reimbursable item (e.g. conference, accommodation, transportation, travel expense claim).

6. Exceptions to Policy

At times, special circumstances arise that may warrant exceptions such as deviations from the list of ineligible expenses. In this case pre-approval of the exception, in writing, is required from the authorized approving officer prior to incurring the expense. That written pre-approval must accompany the expense claim.

PAYROLL

1. Classification of Service Providers

The SDRCC must assess the relationship with the individual providing services to ensure that individuals hired or contracted to perform services are properly classified as an employee or an independent contractor. It is the SDRCC's responsibility to designate an individual's status as an employee or an independent contractor.

**Employee** - An individual who performs services subject to the employer's right to direct and control the work is classified as an employee. The employer can allow the employee considerable discretion and freedom of action, provided that the employer has the legal right to direct or control the work.

**Independent contractor** - An individual who performs services wherein the employer has the right to control or direct only the result of the work, but not

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the means and methods of accomplishing the result, is classified as an independent contractor.

## 2. General Procedures

The SDRCC will:

- Maintain compliance with changing government policies and laws pertaining to employment and taxation;
- Provide prompt service to employees.

### **Earnings Statements**

The SDRCC is required by Federal and Provincial regulations to pay all SDRCC employees salary and wages according to employee contracts. The SDRCC is required to make deductions from the salary and wage payments according to Federal and Provincial regulations. The SDRCC is required to issue an itemized statement of all deductions for each pay period.

### **Direct Deposit**

All employees will have their pay electronically deposited into an account at a Canadian financial institution.

### **TD1**

Federal TD1 forms and TP-1015.3-V (Quebec) Source Deductions Return forms must be filled out by the employee upon hiring.

### **Payroll Schedule**

Employees of the SDRCC are paid either on a bi-weekly or monthly basis.

### **Termination Pay**

Employees accrue vacation and sick leave based on their employment contract with SDRCC. When an employee terminates employment with the SDRCC, the accrued and unused vacation, are paid to the employee at the employee's current rate of pay. There will be no payout of accumulated sick pay.

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## SECTION 3 - CASH MANAGEMENT POLICY

### BANK ACCOUNTS

Bank accounts for checking, saving and other banking services for the holding of SDRCC monies may be opened only upon the approval of the Board. They may be closed only upon the approval of the Board. Any changes in authorized signatures must be reported to the Board. Two of the three authorized signing officers must sign all cheques or authorizations for withdrawing funds.

### CASH CONTROL

#### 1. Cheque & Cash Receipts

- a. The cheques received in the mail should be opened by a person other than the person preparing the daily deposit whenever possible;
- b. A receipts log should be prepared by the person opening the mail along with photocopies of the received cheques;
- c. All cheques should be stamped "For Deposit Only by SDRCC" upon receipt;
- d. A list of the persons paying the cash should be included in the receipts log;
- e. A receipt should be issued to the payer for any cash receipts. A copy of the cash receipt should be kept with the cheque copies.

#### 2. Deposits

- a. All deposits should be made daily for amounts over \$1,000. If not over \$1,000 the deposits should be made weekly;
  - b. Any cash or cheques not deposited should be kept in a locked, fireproof safe, cabinet or lock box. The access to the above should be restricted. Post-dated cheques should be treated in the same manner and cashed on the cheque date;
  - c. The deposit should be prepared by a person other than the person collecting the cash;
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- d. The daily deposit should be reconciled to the receipts log.

### 3. General Procedures

- a. All source documents (invoice, remittance advice, correspondence from payer, etc) must be maintained at SDRCC and should be used in the preparation of the deposit;
- b. Payers should always be instructed to make the cheques payable to SDRCC;
- c. All money collected should be deposited directly to the SDRCC bank account. The money should not be used to pay other expenses or distributed for any purpose prior to deposit.

### STALE-DATED CHEQUES

Cheques drawn on SDRCC bank accounts that remain on the outstanding cheque reconciliation list after six months will be considered stale-dated, and will not be honoured by the SDRCC's bank if presented for payment. The procedure for the appropriate handling of such cheques is outlined below.

**Replacement cheques** – When the payee signs the letter to certify that the cheque was never received or was lost, the cheque is replaced.

**Final follow up** –A final attempt is made to contact the owner by letter before the cheque is considered abandoned and a stop-payment order is issued by SRDCC's bankers.

### ONLINE BANKING

Access to the online banking system is restricted for viewing purposes only. Payments will not be made on-line without authorization from two (2) of the three (3) authorized signing officers.

### WIRE TRANSFERS

Wire transfers may be made provided they are signed by two authorized signatures and proper documentation of the expense is provided.

### FOREIGN EXCHANGE

The transaction rate of the day will be used. The costs incurred in converting reasonable sums to foreign currencies and/or reconverting any unused balance to Canadian currency shall be based upon receipts, for all transactions and

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sources. When these costs are not supported by receipts, the average Bank of Canada currency exchange rate for the date of the transaction shall apply.

## ACCOUNT RECONCILIATIONS

All cash and bank accounts will be reconciled monthly. Reconciling items should be separately identified and reported to management. All reconciliations should be reviewed and authorized by someone else than the preparer. Evidence of such approval should be visible on the reconciliation.

## PETTY CASH

Petty Cash is the most liquid asset of an organization and is easily misappropriated if business processes and controls are not established. Petty Cash floats are used to enable SDRCC to process reimbursements of SDRCC related expenditures under \$100.00 efficiently.

### **Procedures for Petty Cash**

- 1) One person is responsible for the petty cash. Should responsibility for petty cash be transferred to another employee, than the petty cash should be balanced and replenished to its full amount prior to the transfer;
  - 2) Petty cash should be maintained in a secure location under the control of the custodian e.g., strong box or safe;
  - 3) Ensure that all expenditures are supported by receipts, paid invoices or by the signature of the payee on a cash receipt;
  - 4) Petty cash should not be used as an operating fund, e.g., should not be used to pay vendors for goods or services, employee salaries, wages, loans, or advances.
  - 5) Periodically replenish the petty cash fund as follows:
    - a) Total the Petty Cash Balance Form;
    - b) This total should never exceed the total amount of the petty cash fund;
    - c) Sign the Petty Cash Balance Form, attach receipts, and obtain the necessary approvals;
    - d) Submit the report for payment by cheque and cash the petty cash cheque at the banking institution;
    - e) Prior to replenishing the fund, the custodian should make sure that cash on hand plus receipts equal the original balance of the fund. A supervisor or manager should approve the replenishment request.
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- 6) Persons requiring reimbursement from the petty cash fund will be required to submit a receipt or other appropriate documentation to the petty cash fund holder before reimbursement is made. The person who is being reimbursed will sign the petty cash expense report to confirm receipt of the cash;
- 7) No I.O.U. of any kind will be paid from the petty cash funds;
- 8) No personal cheques will be cashed through petty cash funds;
- 9) Travel expenses under \$100.00 will be reimbursed. A Travel Expense form must be completed as it is the voucher for payment from the petty cash fund;
- 10) No expenditures over \$100.00 will be reimbursed from the petty cash fund;
- 11) Funds from other sources **must not** be added to the petty cash fund. They must be deposited at the SDRCC's banking institution;
- 12) The petty cash fund must be balanced at fiscal year-end with all receipts included into the appropriate fiscal year's records.

#### DIRECT DEBIT PAYMENTS

Direct debit payments may be set up for regular recurring expenses with approval from two signing officers. Invoices must still be submitted for approval upon receipt.

#### CORPORATE CREDIT CARDS

An employee may apply and receive a Corporate Credit Card upon authorization by the Executive Director or the Treasurer. By applying for and receiving a Corporate Credit Card, the employee agrees to the following:

The SDRCC Credit Card is intended for valid SDRCC business expenses only (for example, business related air travel, car rental, hotel charges, meals, office supplies). The employee agrees to submit promptly to the SDRCC all charges on the Corporate Credit Card in order to ensure that payment can be made without incurring interest charges.

The SDRCC agrees to be responsible for all charges made on these approved Corporate Credit Cards, to pay the Corporate Credit Card company promptly, and to be responsible for any interest charges incurred due to late payments. The Corporate Credit Card will be cancelled upon termination of employment (including retirement). All Corporate Credit Card statements will be sent to SDRCC headquarters.

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## SECTION 4 - ACCOUNTS PAYABLE POLICY

### RECEIPT OF INVOICES

The SDRCC has procedures that provide for the timely processing of vendor invoices. These procedures must include providing adequate documentation that includes key dates, approvals, and timely submission of receiving reports, if applicable.

Key dates are the dates on which:

- The goods are received and accepted or the services are rendered;
- The SDRCC receives the proper bill or invoice;
- The vendor is advised that the invoice and/or goods or services are not acceptable.

When a bill or invoice charged cannot be paid as received, the SDRCC must notify the vendor as soon as possible after discovery of the defect or insufficiency of the invoice. The notice to the vendor must identify the problem and contain any additional information necessary for the vendor to correct the invoice.

### AUTHORIZATION

Documents prepared for approval and payment of vendor invoices should be reviewed and authorized by an independent person at an appropriate authority level to ensure that transactions are approved without any influence and to avoid the appearance of a conflict. Accounts Payable listings will be run on a regular basis to provide detail to management on outstanding invoices. Cheques runs will be on a regular basis. All cheques will be signed by two (2) of the three (3) authorized signing officers.

### ENTRY OF INVOICES

All obligations for materials or services purchased should be recognized in the period incurred. A balance will be maintained between the effort required to measure & accrue costs and the added value of the effort.

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### PAYMENT OF CONTRACTS

A copy of the contract highlighting the payment schedule, if applicable, will be attached to the payment stub and maintained in the accounts payable file.

### CREDIT MEMOS

Credit memos will be applied against the corresponding invoice. If the invoice has already been paid, the credit will be applied to the next available invoice scheduled for payment. If no purchases are scheduled for within 90 days, then a request for a refund will be sent to the vendor.

### PAYMENT TIMELINES

Payments to be made within the terms of the supplier's invoice. Where no terms are specified, accounts will be paid within (30) thirty days.

### ENCLOSURES

Enclosures may be included with payment cheques or a reference to the invoice being paid will be included on the cheque stub.

### DIRECT PAYMENT

Direct debit payments may be set up for regular recurring expenses with approval from two signing officers. Invoices must still be submitted for approval upon receipt.

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## SECTION 5 - TRAVEL POLICY

### GENERAL

#### 1. Objective of the Policy

The objective of the policy is to describe how SDRCC will meet its travel expense policy obligations.

#### 2. Field of application

This Policy applies to specified SDRCC employees and members of the SDRCC board of directors and mediators and arbitrators when applicable (hereinafter “the traveller”). Any other request by individuals travelling on behalf of the SDRCC must be approved by SDRCC management. It is important to note that travel for training purposes falls within the scope of this directive.

#### 3. Principle

The following principles are the cornerstone of managing SDRCC business travel and shall guide all employees and managers in achieving fair, reasonable and modern travel practices.

**Trust** - increase the discretion and latitude for travellers to act in a fair and reasonable manner.

**Flexibility** - create an environment where management decisions respect the duty to accommodate, best respond to traveller’s needs and preferences, and take operational requirements into account in the determination of travel arrangements.

**Respect** - create a sensitive, supportive travel environment and processes that respect travellers' needs.

**Transparency** - ensure consistent, fair and equitable application of the policy and its practices.

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**Travel practices** - introduce travel management practices that support the principles and are in keeping with travel industry trends and realities; develop and implement an appropriate travel accountability framework and structure.

#### 4. Purpose and scope

The provisions contained in this directive are mandatory and provide for the reimbursement of reasonable expenses necessarily incurred while travelling on business. These provisions do not constitute income or other compensation, which would open the door to personal gain.

#### 5. Definitions

**Board member (s)** - A member of the Board of Directors of the SDRCC .

**Business travel** - all travel authorized by the employer. This term is used in reference to the circumstances under which the expenses prescribed in this directive may be paid or reimbursed by the SDRCC.

**Commercial accommodation** - lodging facilities such as hotels, motels, Corporate residences or apartments.

**Comprehensive allowance** - a daily allowance that may include some or all meal costs, incidental expenses, transportation costs and accommodation expenses.

**Declaration** - a written statement signed by the traveller attesting to and listing the expenses for payment without receipt.

**Economy class** -the standard class of air travel, including special discount fares. It excludes first class and business class or equivalents.

**Employee** - a person employed by the SDRCC.

**Headquarters area** - spans an area of 20 km from the assigned workplace using the most direct, safe and practical road.

**Private non-commercial accommodation** - private dwelling or non-commercial facilities where the traveller does not normally reside.

**Receipt** - an original document or carbon copy showing the date and amount of expenditure paid by the traveller.

**SDRCC** – Sport Dispute Resolution Centre of Canada.

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**Travel status** - an absence from the traveller's headquarters area during SDRCC business travel.

**Traveller** – an Employee of the SDRCC, a member of the Board of Directors of the SDRCC, an Arbitrator or Mediator recognized from time to time by the SDRCC and another person who is authorized by the SDRCC to travel on business.

**Workplace**

*Permanent/Regular* - the single permanent location determined by the SDRCC at or from which an Employee ordinarily performs his or her work or reports to.

*Temporary* - the single location where an Employee is temporarily assigned to perform his or her work or reports to within the headquarters area.

6. Authorization

Travel expenses shall be paid in accordance with the current SDRCC Guidelines. The SDRCC has the responsibility to authorize and determine when business travel is necessary and to ensure that all travel arrangements are consistent with the provisions of this directive. Following consultation between the SDRCC and traveller, the determination of travel arrangements shall best accommodate the traveller's needs and preferences and the SDRCC's business requirements. Business travel shall be authorized in advance in writing to ensure all travel arrangements are in compliance with the provisions of this directive. Travellers may not approve their own travel reimbursement. As a general rule, an authorized signing officer approves all travel reimbursement requests. In special circumstances, travel shall be post authorized by the SDRCC. Expenses resulting from misinterpretations or mistakes may or may not be reimbursed. Such situations shall be reviewed on a case by case basis.

7. Personal Convenience

When travellers interrupt travel or deviate from the direct route for personal convenience or personal leave, they will be reimbursed only at the rate for uninterrupted travel by the most direct route.

When travellers must use premium transportation, such as business class instead of economy class, for medical reasons, the reasons must be affirmed in a doctor's certificate indicating how long the medical condition is expected to last. If the condition is permanent or indefinite, the doctor's certification must be renewed and revalidated each year.

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## 8. Responsibilities

**TRAVELLERS** are personally responsible that their travel arrangements meet travel regulations and that their claims for reimbursement are accurate. Improper or inadequately supported travel claims cannot be paid and may delay the reimbursement process. The traveller shall:

- (a) Become familiar with the provisions of this Policy;
- (b) Consult with the SDRCC and obtain authorization to travel in accordance with the Policy;
- (c) Inform the SDRCC or its suppliers of any particular needs that may exist;
- (d) Complete and submit a travel expense claim with necessary supporting documentation as soon as possible after the completion of the travel. In travel situations exceeding one month, the traveller may submit interim travel expense claims prior to the completion of the travel;
- (e) Be responsible for cancelling reservations as required, safeguarding travel advances and funds provided, and making outstanding remittances promptly.

**SDRCC** shall reimburse its business travellers for reasonable and necessary expenses incurred by them in the course of carrying out the SDRCC mandate.

SDRCC shall:

- (a) Establish the proper delegation framework to comply with this Policy;
  - (b) Ensure that this Policy is available at the employee's normal workplace during the employee's working hours;
  - (c) In consultation with the traveller:
    - (i) Determine whether travel is necessary;
    - (ii) Ensure that travel arrangements are consistent with the provisions of this Policy;
    - (iii) Ensure that accommodation of needs is provided to so as to prevent undue hardship.
  - (d) Pre-authorize business travel as required;
  - (e) Verify and approve travel expense claims before reimbursement;
  - (f) Ensure that all travel arrangements comply with relevant SDRCC policies.
-

## 9. Rest Periods

Unless mutually agreed upon otherwise, itineraries shall be arranged to provide for:

- (a) A suitable rest period, and/or
- (b) An overnight stop after travel time of at least nine consecutive hours.

Travel time is the time spent in any mode of transportation en route to a destination and/or awaiting immediate connections. This includes the time spent travelling to and from a carrier/terminal.

## 10. Weekend Travel

An employee who is away on business travel during a weekend may recuperate the hours worked in time off without pay, subject to confirmation by the Executive Director. No remuneration is offered for hours worked during the weekend. Reimbursement is limited to the travel costs, including accommodation, meals, incidental and other expenses.

## 11. Exceptions to the Policy

At times, special circumstances arise that may warrant exceptions such as deviations from the list of ineligible expenses. In this case pre-approval of the exception, in writing, is required from the authorized approving officer prior to incurring the expense. That written pre-approval must accompany the expense claim.

## 12. SDRCC Board & Committees Expense

The SDRCC Travel Policy shall be extended to cover external members of the Board and its Committees when they are attending scheduled meetings of these bodies or when they are otherwise engaged on official Board business requiring travel from their usual residence or place of work. In the application of this policy to Board members, the following features should be noted:

1. The Executive Director or Treasurer is the designated "authorized approving officer". All claims for reimbursement therefore must be submitted to the authorized approving officer in a manner consistent with the policy;
  2. Reimbursement does not extend to replacement of wages or salaries lost as a result of attendance at any meetings.
-

## PREFERRED TRAVEL AGENCY

When the SDRCC has a relationship with a preferred travel agency, travellers are encouraged to make their travel arrangements through this agency in order to take advantage of best rates. When using the preferred travel agency, purchases may be prepaid automatically by the SDRCC (e.g. airfare, vehicle rentals, hotel, rail, etc.).

A traveller may conduct travel business with any other travel agency but the SDRCC cannot pay these travel agents via the automatic advance arrangement.

## PREFERRED PAYMENT METHOD

It is not intended that a staff member use personal funds to finance SDRCC business travel costs. Travel expenses should be paid using the following options:

- SDRCC Corporate Card;
- Personal credit card;
- Cash advance.

### 1. Corporate Credit Cards

This is the preferred method of payment. Travellers are encouraged to use a corporate card for travel-related expenses. The annual card fee is absorbed by the SDRCC. Statement balances are the responsibility of the traveller. The SDRCC may pay the supplier of the Corporate Credit Card upon submission of the traveller's completed Travel Expense Reimbursement form including a copy of the cardholder's statement and supporting documentation

In some cases, travel prepayments for hotel reservations and registrations are made sufficiently in advance, on the Corporate Credit Card, to take advantage of cost-effective rates. In instances where the charges become due prior to completion of the trip, to avoid interest charges being levied, the SDRCC will pay the statement directly to the supplier of the Corporate Credit Card upon submission of Travel Expense Reimbursement Form.

### 2. Personal Credit Cards

Personal credit cards may be an alternative to the Corporate Credit Card. The SDRCC does not pay for service charges, interest or annual fees associated with personal credit cards; this is the sole responsibility of the cardholder. If the charges related to travel become due prior to completion of the trip, to avoid interest charges being levied, the SDRCC will reimburse the traveller upon submission of a Travel Expense Reimbursement Form.

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### 3. Cash Advance

If advance payments cannot be made by any of the methods above, an advance may be issued. Employees are able to obtain cash advances and travel advances as cited in the SDRCC's travel policy. All advances must be requested within 10 days of the business trip or within another deadline if authorized by the Executive Director. All advances must be reconciled within 15 days following the completion of the activity for which the advance was issued. Advances outstanding at March 31 of every fiscal year shall be reimbursed no later than thirty (30) days following the year end. Delinquent advances will be recovered through payroll deduction after 60 days overdue. Advances will not be issued if the traveller has any unreported, past due advances. **The maximum travel advance is limited to \$1,000.**

## AIR TRAVEL

### **Commercial**

The standard for air travel is economy class. The lowest available airfares appropriate to the traveller's itinerary shall be sought, and bookings shall be made as far in advance as possible. Airfare higher than these is allowable only when ordinary accommodations would:

- Result in indirect routing;
- Require travel during unreasonable hours;
- Prolong travel excessively;
- Greatly increase flight time;
- Cost more and thus offset transportation savings; and
- Be inadequate for the traveller's medical needs.

Claims for First Class and Business Class travel will be reimbursed at the coach rate unless special circumstances so warrant (e.g. a medical certificate). Financial penalties which apply to changes and cancellations of non-refundable tickets are reimbursed if the change is made for SDRCC business, rather than for personal reasons.

### **Unused tickets**

Unused tickets or any portion thereof must be returned to your travel agency as soon as possible for proper credit and processing. It is the responsibility of the traveller to pursue credit for any unused refundable tickets.

### **Flight Cancellation Insurance**

Flight cancellation insurance is an allowable expense.

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**Flight Life Insurance**

Flight life insurance is optional and at the discretion of the traveller. Such insurance costs are not reimbursable. Travellers are encouraged to use their own “Gold” credit cards as these usually include free life insurance when purchasing a ticket on a common carrier (plane, train or bus).

**Frequent Flyer Points**

A traveller may choose to enrol in a frequent flyer program. Enrolment fees are not reimbursable and therefore are the responsibility of the traveller. Frequent flyer status is NOT to be a determining factor in the selection of the carrier. Travellers are not permitted to seek cash reimbursement for airline tickets purchased on frequent flyer points.

**Travel to Terminal/Parking** –Local transportation to and from airports/rail stations and the place where travel begins or end is a reimbursable expense.

**Airport shuttle**– An airport shuttle or express service must be used instead of a taxi when it is available, convenient, and more economical. Such expenses are reimbursable travel expenses.

**Parking fees** – While away from headquarters, travellers may be reimbursed for parking a private motor vehicle at an airport or other parking area.

ACCOMMODATIONS

**Hotel Expenses**

The standard for accommodation is a single room, comfortably equipped and conveniently located, which meets the business requirements at a cost-effective price. As a rule, accommodation options include hotels, motels, business residences and corporate apartments (long-term). If reservations must be cancelled, it is the responsibility of the traveller to make sure that cancellation is made in advance so that "no show" charges will not be incurred.

**Gratuitous Accommodations**

Although travellers generally stay in commercial accommodation, private non-commercial accommodation is encouraged. This type of accommodation must meet the same criteria as commercial accommodation. The maximum reimbursable rate, when travelling on approved SDRCC business, is found in Appendix B. Receipts are not required. This allowance is payable to the traveller only, not to the lodging host.

VEHICLE RENTALS

Rental passenger vehicles may be used when cost and convenience justify their usage. However, every effort should be made to obtain other suitable public transportation before using rented passenger vehicles. Car rental bookings can be made by the traveller or with the assistance of a travel agency. When making

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car rental bookings, the traveller is encouraged to obtain the most cost-effective, practical vehicle and to take advantage of corporate and other discounts. *When travelling on SDRCC business, daily vehicle insurance coverage must be acquired unless a personal “Gold” credit card is used where such fees are covered by the card.*

Car rentals should be charged to a credit card that covers the collision damage waiver and the roadside assistance service fee. In these cases, the traveller should decline the rental agency insurance charge. Please remember to refuel your rental car prior to its return and save the gas receipts for reimbursement.

Travellers who rent motor vehicles are responsible for paying the motor vehicle rental agency. Rental vehicles must not be charged in the SDRCC's name. Rental vehicle receipts must be attached to the Travel Expense Reimbursement Form. The standard for rental vehicles is mid size. Rental vehicles beyond the standard shall be authorized based upon factors such as but not limited to safety, the needs of the traveller and the bulk or weight of goods being transported.

Travellers shall use the most direct, safe and practical routes and shall claim only for distances driven on business travel.

In the interests of safe driving, when employee/Board member-driven vehicles are authorized, employees or Board members shall not normally be expected to drive more than:

250 kilometres after having worked a full day;

350 kilometres after having worked a half day; or

500 kilometres on any day when the employee/Board member has not worked.

If the employee/ Board member must drive further than the above distances, an overnight stay will be permitted. Any day on which an employee/ Board member is authorized to use a private vehicle on business travel, the employee/ Board member shall be reimbursed the actual costs of parking the vehicle for that period of time.

## OTHER TRAVEL

### 1. Rail & Bus Transportation

Travel by rail or bus is reimbursable if it is the most economical and efficient method of transportation. The standard for rail travel is the next higher class after the full economy class.

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## 2. Kilometre Allowance

**City Kilometres** – If an employee/Board member is not on travel status, but private passenger vehicles are used for SDRCC business in or near a city, all kilometres from the trip, which may consist of more than one day, must be reported and claimed on the same Travel Expense Reimbursement Form.

**Distance between points** – A verifiable means must be used to determine the distance traveled between two points within Canada. Standard highway maps or other verifiable methods of kilometre calculation may be used. Trip odometer readings must be used when maps or other verifiable methods of kilometre calculation are not available. The distance from the traveller's official headquarters to or from the destination is used to compute kilometres. When an employee/Board member is traveling directly from his/her residence, kilometres from the residence to or from the destination must be computed only when the most direct route does not include travel through official headquarters. When the most direct route from the employee/Board member's residence does include travel through headquarters, kilometres only from official headquarters to or from the destination must be computed. If an employee/Board member is and away from the official headquarters, the distances between the points of departure and destination must be used.

**Limitations** – An employee/Board member may not be reimbursed for transportation using a private motor vehicle for more than the cost of a commercial discounted coach round-trip airfare, plus the cost of transportation to and from the airport. The maximum reimbursement for all travel expenses (including lodging, meals, and/or per diem while traveling to and from the destination), when traveling by private motor vehicle, is limited to no more than the normal expenses if commercial air transportation was used.

**Kilometre variations** – The Travel Expense Reimbursement Form must include an explanation of any significant variation from distances shown on standard highway maps. Vacation stops are unacceptable justification for change. SDRCC policy requires travel by the most direct route.

**Kilometre Allowance reimbursement** – Employees/Board members may be reimbursed at the rate listed in Appendix A for the use of their private motor vehicles while on SDRCC business.

**Multiple passengers** – When two or more employees/Board members are traveling in the same private motor vehicle, only one employee/Board member may claim mileage reimbursement. The names of the other passengers must be listed on the Travel Expense Reimbursement Form.

**Other items** – Toll charges, parking fees, ferry fees, bridge, road, and tunnel fees are reimbursable (in addition to the mileage allowance rate. Receipts are required for reimbursement of expenses more than \$10.

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**Personal automobile liability insurance** – When private motor vehicles are used for SDRCC business, employees/Board members must have liability insurance coverage as per the Insurance Section of this Travel Policy. Travellers should ensure they maintain coverage of at least \$2,000,000 general liability.

**Risk of Loss - Personal Automobiles**

The SDRCC does not provide any medical payments coverage for passengers in private passenger vehicles who are not employed by the SDRCC.

The SDRCC does not provide any coverage for damage or destruction to personal automobiles used in the performance of SDRCC business - even when the employee/Board member is traveling for the SDRCC. The auto insurance deductible is the responsibility of the traveller. Claims for auto damage to personal vehicles should be submitted to the traveller's personal auto insurance company.

3. Other Transportation

Taxis, shuttles and public transit services are alternatives for short local trips. Receipts should be obtained for reimbursement purposes.

MEALS & ENTERTAINMENT

Unless otherwise indicated, meal expenses incurred within the headquarters area shall not normally be reimbursed. Meal expenses, based on receipts, may be reimbursed up to the limit of the applicable meal allowance in Appendix B in the following situations:

- (a) when employees are required to work through or beyond normal meal hours and are clearly placed in situations of having to spend more for the meal than would otherwise be the case;
- (b) when employees/Board members are required to attend conferences, seminars, meetings or public hearings during the weekend or holidays;
- (c) when task force or committee studies are enhanced by keeping participants together over a normal meal period; or
- (d) when the reimbursement of meal expenses is clearly reasonable and justifiable as a direct result of an employee/Board member's duties.

**Per diems**

Only meal costs incurred while on SDRCC business or during travel for SDRCC business should be claimed. For example, a traveller beginning or ending travel midway through a day should not claim the full day's allowance. To simplify processing, no receipts are required when claiming per diem meal allowances. Refer to Appendix B for the Maximum Per Diem Rates.

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**Conference meals** - If any meals were provided as part of the conference fee, reimbursement for those meals must not be claimed.

Where a traveller incurs meal costs that are higher than the established meal allowances in situations outside the traveller's control, the actual and reasonable expenses incurred shall be reimbursed, based on receipts. The following exception applies: Seventy-five percent (75%) of the meal allowances as specified in Appendix B shall be paid starting on the thirty first (31st) consecutive calendar day of travel status at the same location when corporate residences or apartment hotels are available to a traveller in the area surrounding the workplace, or when the traveller chooses to stay in private accommodation.

## OUT OF COUNTRY TRAVEL

Employees/Board members travelling outside of Canada may be reimbursed for expenses if they were specifically incurred and necessary for their travel.

Such expenses include, but are not limited to, the costs of:

- visas, passports and other travel documents;
- photographs for travel documents;
- currency exchange fees;
- airport/departure taxes;
- immunization shots.

Receipts are required for reimbursement. When claiming expenses on the Travel Expense Reimbursement Form, state the amount and type of currency used. The exchange rate will be calculated by the SDRCC unless proof of the exchange is provided. The exchange rate should be the applicable rate on the transaction date. When possible, provide a copy of the cardholder's statement to support exchange rates.

### **Foreign Per Diem Breakdown:**

#### **Lodging and Miscellaneous and Incidental Expenses**

The SDRCC rates will be 100% of the current Treasury Board rates for international travel. The SDRCC per diem rates establish separate amounts for lodging and meals plus incidental travel expenses. The maximum lodging amount is intended to substantially cover the cost of lodging at adequate, suitable and moderately priced facilities. When the employee/Board member is claiming the SDRCC foreign per diem rates the following incidental expenses are also per diem rates:

- Charges for meals and lodging (when lodging and meals are provided by common carriers and are included in the fare, they are considered as
-

transportation expenses rather than per diem and lodging and are therefore allowable expenses);

- Personal use of room and bath during daytime;
- Fees and tips to waiters, porters, baggage handlers, bellhops, hotel servants, dining room stewards, and similar employees;
- Telegrams and telephone calls to reserve hotel accommodations and make business inquiries;
- Laundry, dry cleaning, and pressing of clothing;
- Fans, air conditioning, heating, radio, or television in rooms;
- Transportation between place of lodging or business and places off site to obtain meals when they are not obtainable within the immediate vicinity;

When the per diem method is used for SDRCC foreign business travel, the per diem amount is the maximum reimbursement allowed per day.

#### **Receipt Method/Actual Expenses Method**

Employees/Board members may be reimbursed for foreign business travel for actual, reasonable costs if receipts for all expenses more than \$10.00 CAD are attached to the Travel Expense Reimbursement Form. The receipts must be in English (or have a verifiable translation) and a documented conversion to Canadian dollars (conversion rate based on the date of the receipt) must be included with the reimbursement request. If any lodging amounts exceed the SDRCC guidelines for the location of the traveller, approval from SDRCC must be submitted with the reimbursement request (unless the lodging is official conference lodging). If the receipt method is used, it may not be commingled with the per diem method.

## INSURANCE

#### **Insurance plans and compensation**

In the event that an employee or a Board member becomes ill, is injured or dies while travelling on SDRCC business, the employee, Board member or, where applicable, the Board member or employee's dependants are covered by the SDRCC insurance plan.

Employees and Board members are advised to confirm with their insurance agent that they are adequately insured. Additional insurance purchased by the traveller shall not be reimbursed except for the cost of insurance to cover repairs to, or replacement of, damaged or lost luggage while travelling, unless such insurance is already provided.

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### **Vehicle Insurance**

Travellers authorized to rent a vehicle must buy a collision damage waiver for the entire rental period. Travellers shall not be reimbursed for personal accident insurance premiums. The SDRCC assumes no financial responsibility for privately owned vehicles other than paying the kilometric rate as per Appendix A for the number of kilometres driven and the supplementary business insurance premium, where required. The SDRCC is not responsible for reimbursing deductible amounts related to insurance coverage. Additional premium costs for public liability and property damage, collision and comprehensive coverage shall be reimbursed for the applicable period, when supplementary business insurance for a vehicle is required. Travellers who intend to carry passengers are advised to confirm with their insurance agent that they are adequately insured.

### DEPENDANT CARE

The employee or Board member who is required to travel on business shall be reimbursed actual and reasonable dependant care expenses for dependents up to a daily maximum of \$35 Canadian per household, with a declaration, or up to a daily maximum of \$75 Canadian per household, with a receipt, if the employee/Board member is the sole caregiver of a dependant who is under 18 years of age or has a mental or physical disability. Dependant care allowance shall apply only for expenses that are incurred as a result of travelling and are additional to expenses the employee would incur when not travelling.

### INCIDENTAL EXPENSES

#### **Reimbursable Expenses, but not limited to:**

- Transportation charges, such as airfare, rail, or bus tickets;
  - Per diem allowances for meals;
  - Lodging;
  - Toll charges, parking fees, ferry fees, bridge, road, and tunnel fees;
  - Baggage transfer and handling, including reasonable tips;
  - Business telephone calls and a personal call home to announce "safe arrival";
  - Hire of room for SDRCC business;
  - Laundry and dry cleaning if on domestic travel status for at least 7 consecutive days;
  - Passports and visas (employees only);
  - Registration fees, if the purpose of travel is attendance at conferences or official meetings;
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- Business Services, such as computer use, facsimile, photocopying, and internet connection;
- Taxis and shuttles, including reasonable tips;
- Transaction fees levied by travel agency;
- Reasonable Telephone charges;
- Any travel expenses related to physical/medical disabilities of the traveller.

**Non-Reimbursable Expenses, but not limited to:**

- Alcoholic beverages except as part of an Entertainment Expense claim;
  - Commuting expenses between an employee's residence and their headquarters;
  - Personal Entertainment charges such as movies, spa/health clubs, sightseeing, tours, etc;
  - Keys locked in personal automobile;
  - Late check-out and room guaranteed charges except when pre-authorized;
  - Living expenses at official headquarters;
  - Non-SDRCC related expenses;
  - Parking tickets or other traffic fines;
  - Personal automobile accident insurance;
  - Spouse/family travel expense;
  - Tobacco products;
  - Towing of a personal automobile that is being used for SDRCC business travel;
  - Travel insurance (exceptions may be requested for foreign travel);
  - Pet care expenses;
  - Insurance coverage for privately owned vehicles;
  - Expenses for the repairs of privately owned vehicles;
  - Expenses related to damages to uninsured rental cars and privately owned vehicles;
  - Interest charges levied on overdue invoices or credit card statements;
  - Unnecessary stopovers;
  - Lost or stolen items;
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- Meals included in another reimbursable item (e.g. conference fee, transportation charge, accommodation).

When in doubt about a reimbursable or non-reimbursable expense, obtain pre-acceptance by the Executive Director or authorized signing officer.

## DOCUMENTATION OF TRAVEL EXPENSES

### 1. Expense Reporting

The traveller is responsible for ensuring that claims for reimbursement are accurate, conform with the SDRCC's Travel Policy and, where applicable, funding agency rules, and that all expenditures are supported by original receipts as required. The traveller should submit reimbursement claims within 15 working days and not later than 30 days from completion of the trip. Travel expenses will be reimbursed providing they are reasonable in nature and amount, are properly supported with documentation and have been appropriately approved.

### 2. Receipts

Original receipts are required for reimbursement of all expenses *with the exception* of the per diems and gratuitous accommodation. Neither credit card statements nor credit card slips are acceptable substitutes for original itemized receipts unless approved by an authorized approving officer, and allowed by the funding agency. In instances where an original receipt is not issued or has been lost, submit a copy of the credit card statement or credit card slip together with an explanatory note signed by the traveller. When a receipt for meals or incidental expenses is unavailable, a per diem may be claimed. An itemized list, signed by the traveller, must be provided with the Travel Expense Reimbursement Form to support this claim. Current per diem rates can be found in Appendix B. In cases where the cost of a trip is partially funded by an outside source which requires original receipts, the original receipts must first be submitted to SDRCC with the Travel Expense Reimbursement Form. The SDRCC will photocopy and date these receipts and return them to the claimant.

#### **Expenses \$10.00 and Less**

Receipts are not required for expenses \$10.00 CAD and less (i.e., tips, luggage handling, highway tolls, etc.). Although receipts are not required, these expenses must be itemized and documented (for example, a log of tolls, business phone calls, etc.), if necessary.

#### **Expenses more than \$10.00**

Original receipts for items more than \$10.00 must be attached to the Travel Expense Reimbursement Form when it is submitted for review and reimbursement.

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**Missing, Lost or No Receipts**

If the traveller does not have a required receipt, one of the following processes must be followed:

- Obtain a duplicate original receipt from the hotel or vendor;
- Provide a written statement, signed by the traveller, which includes all of the information of the original receipt.

**3. Approval**

Travellers may not approve their own travel reimbursement. As a general rule, an authorized signing officer approves all travel reimbursement requests.

Approval attests to the agreement by the SDRCC that the travel was directed, necessary, and that the claim is complete, correct, and proper.

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## SECTION 6 - APPENDICES

## APPENDIX A: Kilometric Rates

**Effective January 1, 2012, subject to change by Treasury Board from time to time. The Executive Director will advise semi-annually of any changes of rates.**

| The rates payable in cents per kilometre for the use of privately owned vehicles driven on authorized SDRCC business travel are shown below: | <b>Cents/km<br/>(taxes<br/>included)</b> |
|--|--|
| - Alberta  | 50.0                                     |
| - British Columbia   | 49.5                                     |
| - Manitoba   | 46.0                                     |
| - New Brunswick  | 49.5                                     |
| - Newfoundland and Labrador  | 52.0                                     |
| - Northwest Territories  | 58.0                                     |
| - Nova Scotia  | 50.5                                     |
| - Nunavut  | 58.0                                     |
| - Ontario  | 54.5                                     |
| - Prince Edward Island   | 49.5                                     |
| - Quebec   | 56.5                                     |
| - Saskatchewan   | 44.5                                     |
| - Yukon  | 60.0                                     |

**Notes:**

The kilometric rate payable when a Canadian registered vehicle is driven on government business travel in more than one province or in the USA shall be the rate applicable to the province or territory of registration of the vehicle.

## APPENDIX B: Meal Allowances

| - Effective October 1, 2011   | Canadian \$ (taxes included)   |                |                |                |
|---|--|----------------|----------------|----------------|
|   | Canada & USA   | Yukon & Alaska | N.W.T.         | Nunavut        |
| <b>1. Canada</b>  |  |                |                |                |
| <b>Private non-commercial accommodation allowance</b>   | 50.00  | 50.00          | 50.00          | 50.00          |
| <b>Meal allowances</b>  |  |                |                |                |
| <ul style="list-style-type: none"> <li>▪ breakfast - 100%</li> <li>  <i>breakfast - 75% (31<sup>st</sup> day onward) *</i></li> </ul> | 15.35<br>11.50   | 15.35<br>11.50 | 21.55<br>16.15 | 20.90<br>15.70 |
| <ul style="list-style-type: none"> <li>• lunch - 100%</li> <li>  <i>lunch - 75% (31<sup>st</sup> day onward) *</i></li> </ul>         | 14.60<br>10.95   | 19.75<br>14.80 | 20.75<br>15.55 | 29.55<br>22.15 |
| <ul style="list-style-type: none"> <li>• dinner - 100%</li> <li>  <i>dinner - 75% (31<sup>st</sup> day onward) *</i></li> </ul>       | 40.30<br>30.25   | 47.45<br>35.60 | 52.50<br>39.40 | 63.90<br>47.95 |
| Meal allowance total – 100%   | 70.25  | 82.55          | 94.80          | 114.35         |
| <i>Meal allowance total – 75% (31<sup>st</sup> day onward) *</i>  | <i>52.70</i>   | <i>61.90</i>   | <i>71.10</i>   | <i>85.80</i>   |
| <b>Incidental allowance – 100%</b>  | 17.30  | 17.30          | 17.30          | 17.30          |
| <b><i>Incidental allowance – 75% (31<sup>st</sup> day onward) *</i></b>   | <i>13.00</i>   | <i>13.00</i>   | <i>13.00</i>   | <i>13.00</i>   |
| <b>Daily Total</b>  |  |                |                |                |
| Meals and incidentals – 100%  | 87.55  | 99.85          | 112.10         | 131.65         |
| <i>Meals and incidentals – 75% (31<sup>st</sup> day onward) *</i>   | <i>65.70</i>   | <i>74.90</i>   | <i>84.10</i>   | <i>98.80</i>   |
| <b>2. United States of America (USA)</b>  | Allowances in the United States of America are the same as in Canada but paid in US funds.                     |                |                |                |
| <b>3. International (Excluding USA)</b>   | International allowances will be paid according to the current Treasury Board rate for the location of travel. |                |                |                |

\*Seventy-five percent (75%) of the meal and incidental allowances shall be paid starting on the thirty first consecutive calendar day of travel status while at the same location when corporate residences and or apartment hotels are available to a traveller in the area surrounding the workplace, or the traveller chooses to stay in private accommodation.