



**COAST ECONOMIC DEVELOPMENT SOCIETY
AND COAST CONSERVATION ENDOWMENT FUND FOUNDATION
DIRECTOR AND STAFF EXPENSE POLICY**

The purpose of the Director and Staff Expense Policy is to ensure that administration of the financial resources of Coast Economic Development Society (“CEDS” or “Society”) and Coast Conservation Endowment Fund Foundation (“CCEFF” or “Foundation”) maintain an appropriate balance between:

- Commitment to minimize operating expenses to the greatest extent possible; and
- Fair reimbursement of expenses incurred while conducting business on behalf of CEDS and CCEFF (collectively referred to as “Coast Funds”).

This policy strives to provide clear guidelines on the nature and extent of reimbursable expenses and the process for obtaining reimbursement. It applies to all Coast Funds Staff and Directors (referred to as “personnel”), and provides a guideline for Members and service agreements with contractors.

GENERAL

Coast Fund’s investment income is available to fund expenses and awards to First Nations. An opportunity to reduce expenses is an opportunity to increase awards.

Costs not covered in this policy should be discussed with either the Executive Director or IFAC Chair in advance of incurring any expense. Deviations from the guidelines provided in this policy should be reported to IFAC.

TRANSPORTATION

When travelling on business for Coast Funds, all reasonable transportation costs will be reimbursed. Personnel may take their preferred form of transportation; however, reimbursement is generally limited to the most cost effective choice available subject to considerations travel time.

When possible, personnel are encouraged to share transportation costs with other organizations.

Airfare

- Economy class airfare will be reimbursed.

Car Rental

- When required, car rental costs for up to a mid-size vehicle will be reimbursed. Costs for a larger vehicle will be reimbursed if required for safety reasons, or due to the number of passengers.
- When available, discount rates should be requested.

Public Transit

- All public transit charges when travelling on Coast Funds business will be reimbursed.

Ferry

- Only undersize vehicle charges will be reimbursed for ferry travel. Fees for additional passengers will not be reimbursed.

Taxi

- Taxi fare, including reasonable tips, will be reimbursed.
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Parking

- All parking charges when travelling on Coast Funds business will be reimbursed.

Personal Car

- Mileage will be reimbursed at a rate of \$.52/km. Total mileage for each trip is required on the expense claim form, including purpose of the trip, starting and end point of each trip.

Receipts are required for all transportation expenses except for mileage claims.

ACCOMMODATION

Hotels

- While personnel may stay at the hotel of their choice, the selection of accommodation should be based on a balance between comfort, optimal location, and reasonable price. Reasonable price fluctuates based on both season and location.
- Staff and Directors are asked to access discounted hotel rates whenever possible (for example First Nations or government rates).

- Reimbursement for accommodation in Vancouver will be limited to the following maximum amounts:

Low season (Nov – Mar) - \$170 (before taxes)

High season (Apr – Oct) - \$250 (before taxes)

This maximum amount is not meant to be a guideline, but a cap. Cost of hotel accommodation outside of the Vancouver should be significantly less than the cap.

It is noted that definitions for low/high seasonality may shift depending on the hotel. Staff and Directors are requested to inquire and use their reasonable discretion to determine high and low season for a given situation.

- Additional charges for incidentals such as movies, internet use, and drycleaning will be reimbursed up to a maximum of \$14.00.
- Receipts are required to claim accommodation charges.

Private Residence

- Maximum reimbursement for lodging at a private residence is \$30 per night.
- No receipt is required to claim this accommodation charge.



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MEALS

Per Diems

When travelling on Coast Funds business, personnel can claim the following meal per diems:

Breakfast Only	\$22.00
Lunch Only	\$22.00
Dinner Only	\$28.50
B & L Only	\$30.00
L & D Only	\$36.50
B & D Only	\$36.50
B & L & D	\$49.00

A per diem will not be paid when:

- Employees are working in Vancouver;
- Meals are provided at a function or meeting; or
- Meals can be taken at home prior to departure or on return.

Meetings

From time to time, it is appropriate for Coast Funds to pay for food and/or non-alcoholic drinks consumed during meetings with stakeholders.

The per diem amounts provide a guideline for a reasonable cost per person for meals. Costs frequently incurred in excess of this guideline will be brought to the attention of the IFAC Chair or Executive Director. A guideline on alcohol consumption during meetings is discussed in the section entitled "Alcohol".

Receipts are required to claim meeting charges. The receipt must include a record of the purpose of the meeting and participant names. A copy of a credit card receipt is not a complete record.

ALCOHOL

The purchase of alcohol includes a social and legal responsibility to ensure the safety and welfare of all participants. Regardless of who is paying for alcohol, one must consider:

- Serving food with alcoholic beverages;
- Reasonable constraint; and
- Safe passage home.

Alcohol expenditures are eligible for reimbursement under the following conditions:

- Only permissible when food is also being consumed;
- Alcohol should be not consumed during lunch. consumption during a dinner meeting is limited to a maximum of 1 drink per person;
- Subject to a reasonable cost; and



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- It is expected that alcohol consumption will be occasional.

If personnel have not been able to arrange safe transport home, taxi fare or public transportation will be paid for by Coast Funds for anyone consuming alcohol at a company meeting or event.

TELECOMMUNICATIONS

Coast Funds provides voice and data plans for a number of Staff cellphones. Staff must reimburse Coast Funds for personal use in excess of the shared maximum voice and data plan. Personal use should be minimized where possible.

When travelling outside of Canada, Staff are responsible for reducing the cost of cellphone usage by purchasing an appropriate roaming plan.

Any computer equipment purchased by Coast Funds, for example cell phones and laptops, are the property of the organization and will be retained by Coast Funds in the event that an employee leaves. The employee may have the opportunity to purchase equipment at a fair value.

CORPORATE CREDIT CARDS

Coast Funds may provide employees who incur significant ongoing expenses on behalf of the organization with a corporate credit card. A corporate credit card is a privilege and not a right.

Any expenses charged to a Coast Funds credit card which does not meet minimum requirements as set out in this policy will be recovered from the employee. Personnel may not use their corporate credit card for personal purchases under any circumstance.

Copies of receipts for all credit card purchases must be delivered to the Accounting Administrator no later than 5 business days after month end.

PROCESS FOR REIMBURSEMENT

Timeline

All claims for expense reimbursement should be submitted within 5 business days of month end. Cheques for expense reimbursement will be issued promptly upon the receipt of a properly completed request.

Approval Process

Staff expense reimbursement claims are approved by the employee's reporting manager. Director expense reimbursement claims are approved by the Director of Finance or the Executive Director. The responsibility to observe the Expense Policy rests with both the person who submits the claim and the person who authorizes the claim. A signature to submit or approve an expense claim certifies that the completed expense claim is in accordance with Coast Funds' Expense Policy.

Completion of Expense Claim Form

Minimum information required on all expense claim forms:

- (i) **Name** – The name and address of the person claiming the expenses.



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- (ii) **Purpose** – The purpose of the expense being claimed is required. The information should include the location and date of the meeting or function.
- (iii) **Dates** – The date(s) the expenses were incurred.
- (iv) **Signature** – The claimant must sign the expense claim form.

Receipts or invoices are required to support all expenses and must be attached to the expense claim form; exceptions are for per diems, lodging at a private residence, and mileage. Original copies of receipts or invoices are not required; copies are acceptable. A credit card slip is not an acceptable receipt or invoice. Any expenses not supported with proper documentation will not be reimbursed.

Any costs that have been reimbursed by another organization cannot be claimed for reimbursement from Coast Funds.

EFFECTIVE DATE

This policy is effective July 1, 2013.