



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

The purpose of the Expense Policy is to ensure that administration of the financial resources of Coast Economic Development Society's ("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 operating expenses and funding allocations to First Nations. An opportunity to reduce expenses is an opportunity to increase funding allocated to First Nations communities.

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.

With the exception of the Executive Director, all staff travel to communities, funder meeting and conferences need the approval of the employee's manager and/or Executive Director, ensuring the adherence to this policy.

Roles and Responsibilities

Employees are responsible for:

- obtaining expense authority approval to travel from the employee's manager before travel plans are in place and expenses are incurred;
- uploading travel plans to the shared calendar; and
- certifying that their travel expense claims are correct, complete and comply with policy.

Management is responsible for:

- approving travel plans before expenses are incurred;
- certifying that travel expense claims:
 - are for business purposes, appear reasonable and comply with policy;
 - that there are sufficient funds in the budget; and
 - that travel related goods and services have been received.



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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.
- Employees only may operate the vehicle and for Coast business only.
- Rentals are for 4 wheel passenger vehicles only
- Must be rented by the primary Coast Funds Credit Cardholder
- Rental must be from a commercial car rental agency
- Full cost or portion must be charged to the Coast Funds Credit Card
- Only one vehicle can be rented at any one time per Coast Funds Credit Card
- You must decline the collision damage waiver benefits or loss damage waiver offered by the rental agency (when not prohibited by law). If there is no space on the rental agreement to decline coverage, you must write on the contract "I decline the CDW provided by the rental agency". If such coverage is not available from the rental agency, then CDW benefits are not available under Coast Credit Card plan.
- The Rental Car must be operated by Primary Cardholder or an insured person listed on the Rental Car Agreement and authorised to operate the Rental Car under the Rental Car Agreement in accordance with its conditions.

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.

Parking



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

Personal Car

- Mileage will be reimbursed at a rate of \$.55/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.
- Personnel 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 dry-cleaning 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.

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



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Dinner Only	\$ 30.50
B & L Only	\$ 33.00
L & D Only	\$ 41.00
B & D Only	\$ 41.00
B & L & D	\$ 51.50

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. 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
- 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.



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Telecommunications

Coast Funds provides mobile phones with voice and data plans for its employees. The use of Coast Funds phones is a privilege and not a right. Employees must reimburse Coast Funds for personal use in excess of the shared maximum voice and data plan. Personal use must 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.

- Employees receive the latest iPhone or Samsung model, 128GB size in either Plus or regular size. Other mobile phone models are not available to ensure interoperability and seamless IT management by Coast Funds.
- Coast Funds normal period of replacement of mobile phone hardware is 2 years.
- Upon receiving their mobile phone, employees must arrange the installation of a sturdy case and screen protector which will be paid for by Coast Funds.
- Personal use of the mobile phone is permitted as long as it does not jeopardize use of the phone for Coast Funds business, negatively impact Coast Funds' reputation, or incur additional expenses for Coast Funds,
- All mobile phones must have the employee's Coast Funds email fully functional, contacts must be synchronized with the Salesforce CRM, and wi-fi connected to Coast Funds' secure wireless network. Mobile phones should be set to notify employees of incoming text messages in the event of an urgent issue or emergency.
- Employees are not to consume more than 2GB of data per billing cycle and are expected to monitor data use. Streaming of audio and/or video on Coast Funds data plan is expressly discouraged. Please see the Finance Administrator to monitor your data use. Furthermore data plan use trackers are available to monitor on-demand, such as DataMan which is available in the App/Play Store.
- Apps may only be purchased in the App/Play Store with prior written approval by the employee's supervisor.
- Employees must ensure that their mobile phone is connected to Coast Funds secure wireless network while in the office, and is connected to a secure wireless network at home and while traveling in order to minimize data usage.
- Coast Funds provides all employees with Canada-wide unlimited calling and text messaging.
- Employees are not provided with any international calling or texting. Employees must not incur international calling or texting charges for personal reasons at any time. For business use, employees should endeavor to contact international callers from Coast Funds' office phones in order to minimize expenses.
- Roaming (data, voice calling, text messaging) while employees are outside of Canada is not permitted unless previously approved by the Executive Director.



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- When travelling outside of Canada, employees are responsible for to ensure zero roaming charges are incurred. Check the following settings before you leave Canada to ensure compliance:
 - Turn Off: Data Roaming
 - Turn Off: All Cellular Data
 - Limit Cellular Data Use for Each Installed App
 - Use Wi-Fi Only
 - For further tips on how to avoid iPhone Data Roaming Bills while travelling outside of Canada: <https://www.lifewire.com/avoid-big-iphone-data-roaming-bills-1999683>
- Any changes to phone features (such as adding long distance or roaming plans) are to be approved in advance by the Executive Director with a cc to the Finance Administrator
- TELUS is Coast Funds mobile carrier. For customer or network support please contact TELUS directly at 1 (866) 558-2273.
- For technical support regarding email functionality or related enquiries, please contact Fully Managed directly at 1 (888) 897-4382.

Any computer equipment purchased by Coast Funds, such as mobile 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. Employees 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 Finance 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. Expense reimbursement payments will be issued upon the receipt of a properly completed request within the organization's by-monthly payment cycle.



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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 of the person claiming the expenses.
- (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 April 6, 2020.