

	<b>Section:</b> 00 Board	<b>Pages:</b> 3	<b>Policy Number:</b> 00-17
	<b>Subject:</b> Board Expenses		

## POLICY STATEMENT

Banyan expects employees and volunteers to act responsibly and professionally when incurring and submitting costs. The organization will reimburse Board members for reasonable out-of-pocket travel expenses on pre-approved organizational business.

## PURPOSE OF POLICY

To provide parameters for reimbursement for out-of-pocket travel expenses of members of the Board, and others who may from time-to-time be called upon to travel in connection with service to the organization.

This policy is based around the Broader Public Sector Expenses Directive and encompasses four key principles:

- Accountability – public funds used to reimburse travel, meal and hospitality expenses must support business objectives.
- Transparency – the rules for incurring and reimbursing travel, meal and hospitality expenses are clear, easily understood and available to the public.
- Value for Money – plans for travel, meals, accommodation and hospitality are necessary and economical with due regard for health and safety.
- Fairness – only legitimate authorized expenses incurred during the course of business of Banyan are reimbursed.

### A. DEFINITIONS:

- Business meals: Meals that are for the purpose of discussing business.
- Hospitality: For the purposes of this policy, hospitality is the provision of food, beverage, accommodation, transportation and other amenities paid out of public funds to people who are not engaged in work for Banyan, except if it is for incentive and appreciation.

### B. PROCEDURES:

#### 1. Approval Authority

The following Accountability framework identifies the authority levels for approval of travel and expense claims.

Claims Applicant	Claims Approver
Frontline Staff	Supervisor
Supervisors	Manager
Manager	Director
Directors	CEO
CEO	Board Chair
Board Member	Board Chair

## **2. Reimbursement of Expenses**

### **2.1. Accommodation:**

- The cost of a single room hotel accommodation will be reimbursed subject to pre-approval.
- When accompanied by a spouse/partner, the member must determine if there is an added cost of double occupancy and make the appropriate reduction on the hotel bill submitted for reimbursement.

### **2.2. Business/Hospitality Meal Expenses:**

- Hospitality, including business meals, should be extended in an economically, consistent, and appropriate way when it will facilitate the organization's business or is considered desirable as a matter of courtesy.
- Hospitality expenses are never appropriate for functions involving only Banyan board members or employees except if it is for incentive and appreciation.
- The members are reimbursed for reasonable out-of-pocket costs for personal meals subject to approval.
- Under no circumstances will reimbursement for alcoholic beverages be reimbursed.
- The members are reimbursed for out-of-pocket costs for personal meals subject to approval. Meal expenses may not exceed \$50 per person. These maximums include tips, and tips should not exceed 15% of the before tax cost of the meal.
- A description of the business discussed should be included in the request for reimbursement along with a list of attendees.
- Hospitality expenses are never appropriate for functions involving only Banyan board members except if it is for incentive or appreciation.

### **2.3. Transportation:**

- The mode of transportation chosen - air, train or car - should be that which enables the member to attend to Board business with the least cost to the organization consistent with the least amount of interruption to the member's regular business and personal schedules.
- If travel is by automobile, reimbursement for mileage will be consistent with current organizational rates and policy.
- Those not within convenient car distance will be reimbursed for economy airfare, subject to pre-approval or reserved rail fare, plus the costs of local transportation to and from terminals.

### **2.4. Board Education:**

- A budget for Director educational expenses is approved annually by the Board as part of the annual budget approval process.
- Members of the Board will be offered internal and external educational opportunities relevant to their responsibilities as they are made available from external organizations, meetings and/or conferences.
- Board members will apply to the Chair and Secretary of the Board for approval of payment for attendance at an external educational program/meeting/convention.
- Board members who attend education sessions sponsored by the organization will prepare a short written summary of key learnings from the session and make a presentation to a subsequent regularly scheduled Board meeting.

### **2.5. Miscellaneous items for Reimbursement:**

- Telephone - Necessary telephone calls occasioned by absence from home base.
- Tips - Reasonable and necessary gratuities for service attendances and portage. Meal tips are to be included with meal claims.
- Taxi Fares - Taxi or transportation services to and from air terminal or train station.

- Parking – Charges incurred when a personal car is used to travel to and from the original airport. Parking at destination when travel is by car.

**3. Submitting a claim**

3.1. Banyan is responsible for maintaining appropriate controls and checks as part of its accountability.

3.2. Receipts:

- Receipts must accompany claims where applicable. All claims should be submitted to the Office of the CEO.
- Expenses to be submitted at a minimum monthly.

3.3. All claims for expenses to be submitted prior to leaving the Board of Directors. No expenses will be paid after the end date of a director’s term of office.

3.4. The authorized approving officer is responsible for ensuring that claims are for legitimate activities, are within the conditions of this policy.

3.5. No person shall authorize any expense that may confer a benefit on that same person.

**4. Overpayments**

4.1. Any overpayment of expenses is considered a debt owing to the organization. A Board member in receipt of an overpayment must repay this to Banyan.

**5. Perquisite Directive**

5.1. Banyan does not allow or provide for any perquisites to either volunteers, Board of Directors or employees.

**C. REFERENCE SOURCES**

- Broader Public Sectors Accountability Act 2010 Part IV Expense Claims: Allowable Expenses

**D. CROSS REFERENCE:**

- Banyan Bylaw Article 4.8 Directors Remuneration

**E. REVIEW DATE:** This policy is to be reviewed every 3 years.

Approved By:	Board of Directors
Effective Date:	September 2015
Revised Date:	April 2020, February 2024
Reviewed Date:	February 2023