



The Association of Management, Administrative and Professional Crown Employees of Ontario

EXPENSE REIMBURSEMENT POLICY AND PROCEDURES

Effective April 1, 2015

Expense Reimbursement Policy and Procedures

Table of Contents

	Page #
1.0 Preamble.....	3
2.0 Mandatory Requirements.....	3
3.0 Process for Pre-Approval of Expenditures.....	4
4.0 Application.....	5
5.0 Receipts.....	5
6.0 Travel Expenses.....	6
6.1 Air and Rail Travel.....	7
6.2 Intra-city Transportation.....	8
6.3 Personal Vehicles.....	9
6.4 Rental Vehicles.....	11
6.5 Parking and Tolls.....	12
7.0 Accommodation	13
8.0 Meals.....	15
9.0 Registration Fees (Seminars/Conferences etc.).....	17
10.0 Hospitality.....	17
11.0 Other Reimbursable Expenses.....	17
12.0 Non-Reimbursable Expenses.....	19
13.0 Special Needs.....	20
14.0 Procedures.....	21
15.0 Claim Forms.....	23
Appendix 1.....	24
1. Driving Allowance Rates.....	24
2. Rental Car.....	24
3. Meal Allowance.....	24

Expense Reimbursement Policy and Procedures

1 PREAMBLE

1. AMAPCEO is committed to providing its members with the best possible service in the most cost-efficient manner. This expense reimbursement policy summarizes how AMAPCEO members will be reimbursed for reasonable expenses they incur while on AMAPCEO business.
2. AMAPCEO will continuously look for new and innovative ways to identify lowest cost methods practicable for providing the necessary services. Expense reimbursement will be reasonably applied to reflect this approach. For example, where both teleconferencing and traveling to a central meeting location are both viable options, the less expensive alternative should be chosen unless there are extenuating circumstances that provide justification for the more expensive alternative.

2 MANDATORY REQUIREMENTS

1. Each member must obtain prior approval in accordance with Section 3 below, when incurring expenses associated with the performance of his/her AMAPCEO duties. All efforts should be made to minimize costs and maximize benefits to the Association.
2. Original receipts will be required for all expenditures unless otherwise noted.
3. Expense claims are not automatically reimbursed. A claim may or may not be justified depending, for example, on the activity that the member is undertaking.
4. Expenses are only reimbursed when they are actually incurred and claimed, i.e. when the activities have actually given rise to expenses.

Expense Reimbursement Policy and Procedures

3 PROCESS FOR PRE-APPROVAL OF EXPENDITURES

1. The Executive Committee is responsible for reviewing and providing the necessary authorizations for expenditures via the Delegation of Authority process (see Appendix 2).
2. The Executive Committee, via the Delegation of Authority process, will provide standing pre-authorization for expenditures related to ongoing activities such as necessary travel and accommodation expenses for specified members for their attendance at Board, Provincial Council and/or committee meetings.
 - a) Incidental expenses shall not require separate prior approval so long as the expenditures comply with this Policy.
3. Air and rail travel must be approved and should be booked no less than 30 days in advance of the meeting date. For clarity, pre-approval for GO Transit is not required.
4. Where another member is attending a Provincial Council meeting, for example, as a substitute for the regular member, the standing pre-authorization will apply so long as the AMAPCEO office is notified in advance of the substitution.
5. For all other non-recurring expenses, members must submit requests for prior approval to the AMAPCEO office no later than 10 working days before the expense is to be incurred. In the event that this turnaround time cannot be met, the member must provide as much advance notice as possible and should realize that, if authorization has not been given before the expenditure is incurred, reimbursement may not be available.
6. Approval to process payment of pre-authorized expenditures is delegated to the Director of administration. The Director of Administration also is responsible for ensuring all the reimbursed expenses comply with AMAPCEO's Expense Reimbursement Policy.
7. Generally, standing or continuing advances for travelling purposes are not to be issued. However, it may be necessary to issue advances under certain restricted conditions as determined by the Director of Administration.
8. The Director of Administration is authorized to approve exceptions to the Expense Reimbursement Policy and Procedures for extenuating circumstances.

Expense Reimbursement Policy and Procedures

4 APPLICATION

1. AMAPCEO's Expense Reimbursement Policy applies to any individual on AMAPCEO business.

5 RECEIPTS

1. Original receipts are required for expenses unless a receipt would not normally be provided (e.g. local public transit fares). Receipts for meal claims are covered in Section 8.
2. The only expenses for which receipts are not required are as follows:
 - a) Meals
 - b) Local public transportation
 - c) Kilometric allowance
 - d) Gratuities
3. In the absence of a receipt where one is required, the onus is on the claimant to produce other evidence of payment. Consideration for reimbursement where receipt(s) have been lost may be given under special circumstances by the Director of Administration and the Treasurer.
4. Receipts must not be altered in any way except that personal items not allowed as a claim should be deleted or entered as a deduction.
5. Photocopies of receipts will not be accepted. A claim may be faxed, or scanned and emailed, into the office and must clearly display all applicable receipts. The office will prepare a reimbursement cheque based on the electronically submitted claim, however, the cheque will not be released until the original claim form and original receipts have been received.

Expense Reimbursement Policy and Procedures

6.0 TRAVEL EXPENSES

1. Members will be reimbursed for the most cost-effective means of transportation. Where scheduled public transport (e.g. air or rail) is less expensive than personal or rental vehicles, reimbursement shall not exceed the cost of public transportation (unless as per Section 13, a Special Needs request is submitted as required and approved).
2. Exceptions to this policy will be approved if:
 - a) the air or rail schedule cannot accommodate necessary meeting times without incurring additional member time that would have to be reimbursed to the government and/or accommodation costs that more than offset any transportation-related savings; and/or
 - b) the member requires his/her car to conduct AMAPCEO business at the destination.
4. Cost saving measures such as car-pooling (personal vehicle, rental vehicle, cab) and audio/video conferencing should be applied wherever possible and reasonable as determined by the respective Chair and the Director of Administration.
5. Requests for any exceptions to the travel related expense policy are to be submitted in writing with supporting rationale to the Director of Administration.
6. Notwithstanding the foregoing, AMAPCEO has the prerogative to determine the most cost-effective means of travel.

Expense Reimbursement Policy and Procedures

6.1 AIR & RAIL TRAVEL

1. Members are responsible for making their own air and train reservations.
2. Members should choose the most economical travel options overall, including air and rail, and booking fares in advance to take optimal advantage of related discounts, taking into account the impact on any other expenses (meals, accommodations, and overall leave to be reimbursed by AMAPCEO).
3. When the train is the most economical means of transportation, the reimbursement shall not exceed the cost of a coach seat unless the trip is over a mealtime. In such cases, a club car seat may be booked so long as no meal expense is claimed.
4. Air travel will be reimbursed for economy class only, and for up to one checked bag.
5. Air and rail travel must be approved and booked no less than thirty (30) days in advance of the meeting dates.
6. For clarity, pre-approval for GO Transit is not required.
7. Air and rail travel must be approved and should be booked no less than 30 days in advance of the meeting date. Where scheduling does not allow for 30 day pre-booking, a reasonable alternative will be accepted, as determined by the Director of Administration.

Expense Reimbursement Policy and Procedures

6.2 INTRA-CITY TRANSPORTATION

1. Local public transportation including hotel/airport shuttles should be used wherever possible.
2. When using an intra-city bus (such as the TTC in Toronto) receipts are not required. AMAPCEO will reimburse the posted cash fare.
3. Members may claim reasonable taxi expenses incurred while on Association business. Choosing to travel by taxi should be based on the most economical choice and scheduling requirements. For example, it may be more economical to travel by taxi than the collective cost of the parking and kilometres that could be claimed by the member or members using the taxi.
 - a) Safety considerations and logistical requirements (e.g. when travelling late at night or carrying bulky items) may dictate taxi use over more economical means of transportation.
4. When using taxis, a receipt is required for each individual taxi fare. The member must clearly indicate the starting point and destination, the date and cost of the fare, and the names of any passengers.
5. For travel within Toronto taxi vouchers or TTC tokens are available from the AMAPCEO Office.

Expense Reimbursement Policy and Procedures

6.3 PERSONAL VEHICLES

1. Typically in order to use a personal vehicle for AMAPCEO travel it must be the most cost-efficient option when all factors are considered, and as such the use of a personally owned vehicle must be approved by the Director of Administration.
2. Where approved, the use of personally owned vehicles may be reimbursed at the rates set out in Appendix 1 based on an expense claim showing major points of the trip (origin and destination at minimum) and associated kilometres travelled, or at a set amount provided as part of a conditional approval by the Director of Administration (e.g. where automobile use does not represent the most cost-efficient option).
3. Members shall use only the most direct, safe and practical routes and shall claim only for distances necessarily driven on Association business travel.
4. AMAPCEO will assume no financial responsibility for the use of a personal vehicle other than paying the kilometric rate. Associated expenses (e.g. insurance, deductible/accident claims, traffic and/or parking fines, repairs/towing, and gasoline) are not separately reimbursed.
5. To ensure that members are adequately protected, privately owned vehicles used on Association business shall, as a minimum, have Mandatory Insurance Coverage.
 - a) AMAPCEO also recommends Optional Insurance Coverage, (Collision and Comprehensive), so the vehicle is fully covered for any issues that may occur while the vehicle is in use for AMAPCEO travel.
 - b) It is also recommended that liability coverage under the policy be at least two million dollars.
 - c) Members who intend to carry passengers are advised to confirm with their insurance agent that they are adequately insured.
 - d) The cost of all insurance is provided for in the kilometric rates. Any additional insurance expenses incurred (increased premiums, etc.) are not reimbursable, including the cost of lowering deductibles, and increasing liability coverage.

Expense Reimbursement Policy and Procedures

- e) In the event of an accident, the deductible and any other expenditures resulting from the accident will remain the Member's responsibility, including but not limited to those related to accident benefits, bodily injury, liability and collision.
6. To ensure clarity regarding insurance issues:
- a) The vehicle must be insured (with a minimum of Mandatory Insurance Coverage as described in point 5 above) at the vehicle owner's expense.
 - b) It is the driver's/owner's responsibility to ensure that the motor vehicle insurance includes any required coverage for business use of the vehicle, and for carrying passengers if applicable.
 - c) AMAPCEO will not reimburse
 - i. **any** costs of insurance
 - ii. **any** deductible amounts related to insurance coverage
 - iii. **any** cost of repairs, damages, expenses, or any other costs related to personal vehicle use beyond that expressly permitted by the policy, specifically kilometric compensation.
7. Accident Reporting: All accidents must be reported immediately to local law enforcement authorities, and as soon as possible advise your own insurer and the Director of Administration.

Expense Reimbursement Policy and Procedures

6.4 RENTAL VEHICLES

1. Rental vehicles should be used where this option is the most economical overall for the Association.
2. Rental vehicles are to be reserved with the AMAPCEO Vendor of Record (VOR), see Appendix 1 and point 9 below.
3. Members must contact the AMAPCEO office when reserving a vehicle through AMAPCEO's VOR for the first time.
4. AMAPCEO requires that members purchase all applicable rental insurance (reimbursable by AMAPCEO) for all rental vehicles used for AMAPCEO business. In the event of an accident, if the member fails to purchase rental insurance, any uncovered costs associated with the accident will remain the member's responsibility.
5. Reimbursement of rental vehicle expenses will include the cost of lease/rental of a full- size vehicle or smaller, plus insurance and gasoline only. Requests for rental of a vehicle that is larger than full size must be submitted in writing with rationale, for approval by the Director of Administration.
6. Drop-off charges shall not be reimbursed unless pre-authorized by the Director of Administration and may be authorized only where this is cost beneficial.
7. AMAPCEO members will not rent luxury or sports vehicles for travel on AMAPCEO business.
8. Rental vehicles are to be returned refueled to avoid higher gasoline charges.
9. Where extenuating circumstances may warrant an exception to this policy (rental of larger vehicle, use of alternate provider, or use of personal vehicle), such requests are to be submitted in writing with rationale to the Director of Administration.
10. Accident Reporting:
 - a) All accidents that occur during AMAPCEO travel must be reported immediately to local law enforcement authorities and as soon as possible to the Director of Administration.
 - b) If you are using a rental vehicle, advise the rental care agency immediately as well.

Expense Reimbursement Policy and Procedures

6.5 PARKING AND TOLLS

1. For AMAPCEO business reimbursement is provided for necessary and reasonable expenditures on parking, as well as tolls for bridges, ferries and highways, upon presentation of supporting documents (receipts).
2. Parking charges are normally not payable when the member is on duty at the workplace. Therefore, in respect of any day on which a member is authorized to use, and does use, a private vehicle on AMAPCEO business travel from the workplace to a point of call, or from a point of call to the workplace, the member shall be reimbursed the actual costs of parking the vehicle for that day only. Where such parking is charged on a weekly or monthly basis, reimbursement shall be on the basis of 1/5 of the weekly or 1/20 of the monthly charge based on receipts.
3. There is no reimbursement for any violation of the law (e.g. motor vehicle violations).
4. AMAPCEO makes hotel reservations and hotel parking arrangements and the vast majority of members accept these arrangements. Members who request and obtain an exception in order to make their own arrangements will not be reimbursed for the difference where the resulting overall expense exceeds the expense that would have been incurred had the member not made their own arrangements.

Expense Reimbursement Policy and Procedures

7.0 ACCOMMODATION

1. Pre-authorization for all accommodation is required from the Director of Administration.
2. Accommodation costs (room and applicable taxes) will be reimbursed where the member lives more than 80 kilometres away from the meeting place, or cannot reasonably be expected to return home after the completion of AMAPCEO business, or cannot reasonably be expected to arrive on time for scheduled AMAPCEO business the next morning.
3. Members who live closer than the 80-kilometre limit who are attending an AMAPCEO sponsored meeting, conference or other event may be entitled to accommodations the night before the activity, if that member cannot arrive at the activity location on time without leaving their home before 7 a.m. This applies whether the member is driving or flying to the meeting or taking public transit. Travel time is predicated on the member travelling in the most direct manner without a meal stop.
4. A member may request accommodation for the day of the activity if the member cannot arrive home by 9 p.m.
5. Members requiring overnight hotel accommodation while on AMAPCEO business should book their reservations through AMAPCEO's Administrative Assistant, Committee and Board Support. Reservations will be made at AMAPCEO's hotel of record. An exception to this provision requires prior approval from the Director of Administration.
6. Provisions will be made for single accommodation in a standard room (subject to availability).
7. AMAPCEO makes hotel reservations and hotel parking arrangements and the vast majority of members accept these arrangements. Members who request and obtain an exception in order to make their own arrangements will only be reimbursed to a maximum overall amount equal to the overall expense that would have been incurred had the member accepted the AMAPCEO arrangements.
8. Members are responsible for promptly notifying AMAPCEO of changes when accommodation is no longer required.
9. A member who is eligible for overnight hotel accommodation who chooses to arrange for private accommodation (e.g. in the home of family or friends) may be reimbursed \$50.00 per night in lieu of hotel/motel costs.

Expense Reimbursement Policy and Procedures

10. When a member is required to remain on travel status for AMAPCEO business for extended periods of time at one location, arrangements will be made by AMAPCEO staff to obtain the most economical weekly or monthly rates for acceptable accommodation as soon as possible after arrival. Accommodations with a kitchenette will be considered for members on extended leave for AMAPCEO business.
11. Charges for the room and applicable tax at AMAPCEO's hotel of record will be directly billed to the AMAPCEO office. All other expenses will remain the member's responsibility when checking out and will be reimbursed as appropriate as part of the member's expense claim.
12. Members may be reimbursed for reasonable gratuities for porters and room attendants. Members must keep a record of gratuities paid. Examples of reasonable amounts for gratuities include:
 - a. Up to \$5 per night for housekeeping, for up to two nights in a hotel
 - b. Up to \$5 per bag for a porter.
13. Meals charged to the room will be reimbursed in accordance with this Expense Reimbursement Policy.
14. Telephone calls made from the member's hotel room that are directly related to AMAPCEO business and one personal long distance call (to a maximum of 10 minutes per day, or the equivalent) will be reimbursed if properly identified on the receipt.
15. Internet expenses incurred while on travel status will be the member's responsibility unless pre-approved.
16. All other expenses such as movies, room services, room snack bar etc. are the responsibility of the member and not reimbursable.

Expense Reimbursement Policy and Procedures

8.0 MEALS

1. Members will be reimbursed for the actual amounts spent on meals or the maximum reimbursable amount shown in Appendix 1, whichever is lower.
2. Members who begin travelling on or are on AMAPCEO business two or more hours before their regular work day, or who end their travel status or AMAPCEO-related activities more than two hours after their regular work day are entitled to reimbursement for breakfast and/or dinner costs respectively as long as the meal(s) are not provided by a carrier (e.g. rail, airline) or as part of the AMAPCEO activity. Members travelling on AMAPCEO business over the lunch period are entitled to reimbursement for lunch in the same manner.
3. Where one member is paying for a meal for additional AMAPCEO members who are also on AMAPCEO business, the names of all members for whom expense reimbursement is being claimed must be identified.
4. The cost of meals is not reimbursable when the meals are directly provided at the meeting, seminar or conference. (Dietary accommodation is normally provided upon advance notification to the Director of Administration.)
5. For on-site meetings at the AMAPCEO office and Chapter Executive meetings, organizers will adhere to the meal rate allowances for food brought in. Exceptions are to be approved in advance by the Director of Administration based upon a written request which includes rationale for the exception.
6. Where a group is too large to meet on-site, a larger allowance may be required if the meeting is held at a hotel or another venue where bringing in outside food is prohibited.
7. Light food and refreshments may be provided at annual general meetings for individual chapters consistent with the Chapter Budget policy. No more than \$10.00 per person should be expended and may be charged to an AMAPCEO corporate credit card where available.
8. AMAPCEO will not reimburse members for any alcoholic products .
9. Members attending meetings, seminars and conferences that extend over one or more of the "normal" meal times may be reimbursed for the cost of these meals so long as they are not included in the registration fee or paid directly by AMAPCEO or another organization.

Expense Reimbursement Policy and Procedures

10. Members who are placed in accommodations with a kitchenette may submit receipts for groceries and will be reimbursed up to the daily maximum, net of any meal receipts submitted.
11. Meal expense claims must be submitted on the same expense form as is used for other expenses related to a specific AMAPCEO activity.

Expense Reimbursement Policy and Procedures

9.0 REGISTRATION FEES (SEMINARS/CONFERENCES, ETC.)

1. Registration fees will be paid after proper authorization has been obtained.
2. Where it is not practical for AMAPCEO to pay registration fees for seminars and conferences directly, the member may request an advance. A completed copy of the registration form should be attached to any such request. Whenever practical, payment will be made in the name of the supplier rather than the member. Where the member has requested an advance, the member is required to submit his/her associated expense claim form within ten (10) days of the seminar/conference. The advance must be used to offset the cost of the registration on the member's expense form.
3. Approval of registration fees does not imply the approval of any related membership fees.

10.0 HOSPITALITY

1. Claims for business related meals will be reimbursed when appropriate prior approval has been obtained. Such claims must include the names of the recipients and the reasons for the expenditure.
2. Light refreshments may be provided at business meetings, seminars or conferences with prior written approval from the Executive Committee. Such requests should be made through the Director of Administration, stating the purpose of the meeting, estimated cost, date, and number of participants.
3. The Executive Committee must approve any other hospitality-related expenses in advance.

11.0 OTHER REIMBURSABLE EXPENSES

11.1 PERSONAL CARE

1. If traveling on business for six (6) consecutive days or more, reimbursement against itemized receipts is allowed within reasonable limits for expenses such as:
 - a) Laundry
 - b) Dry cleaning

Expense Reimbursement Policy and Procedures

11.2 OTHER TIPS/GRATUITIES

1. Members may be reimbursed for reasonable gratuities for taxis and a valet parking attendant (where approved). Members must keep a record of such gratuities paid. Reasonable amounts for gratuities include A tip of up to 15%.

11.3 TELECOMMUNICATION/PHOTOCOPYING/SUPPLIES

1. Wherever possible, members are expected to use the least expensive means of communication.
2. Members may be reimbursed for the cost of telephone calls and fax, postage and/or courier costs that are related to the conduct of AMAPCEO business. A detailed summary of all such expenditures including the name of the recipient and the date, time and nature of the AMAPCEO-related business must accompany the claim form. As with other expenditures, prior approval is required.
3. Where it is not possible for the member to have AMAPCEO-related photocopying done by the AMAPCEO office, the member's expense claim form must include a detailed summary of what was photocopied, the number of copies, the cost per copy, the distribution list, the purpose of distributing the documents and the reason why the copying was not done by the AMAPCEO office. As with other expenditures, prior approval is required.
4. Where a member requires materials and supplies when outside of Toronto and where those supplies cannot be readily supplied by the AMAPCEO office, the member will be reimbursed for appropriately authorized purchases. The member must attach the reasons for the purchase to his/her expense claim form.

Expense Reimbursement Policy and Procedures

12.0 NON-REIMBURSABLE EXPENSES

1. Certain expenses are considered to be personal in nature and not reimbursable by AMAPCEO. Members should claim as business travel expenses only those reasonable charges necessarily incurred to fulfill authorized business assignments of AMAPCEO.
2. Examples of the types of items that are non-reimbursable include but are not limited to:
 - a) hotel services such as movies, mini-bars
 - b) letterhead and business cards
 - c) personal entertainment and alcoholic refreshments
 - d) Any and all fines incurred as a result of any criminal act or traffic violations of any nature whatsoever.
 - e) Any additional/incremental costs incurred as a result of travelling with a spouse, partner, or friend. (e.g., the cost of a double room)
 - f) Credit card fees and interest charges.
 - g) Expenses incurred by other AMAPCEO employees or members (other than meals as per point 8.3).
 - h) Avoidable "No-Show" charges for hotel or car service
 - i) Rental car upgrades
 - j) Repairs due to accidents
 - k) Direct donations to individuals, political, charitable, religious and community organizations
 - l) Claims for loss of personal effects; luggage, clothing and other personal equipment
 - m) Any other expenses which are personal in nature.
3. Members should never assume that an item will be covered. Members are required to check with the Director of Administration regarding the eligibility for reimbursement for any item(s) not outlined specifically in this policy.

Expense Reimbursement Policy and Procedures

13.0 SPECIAL NEEDS

1. Special needs such as dependent care, accessible transportation and communication facilitation will be addressed on a case-by-case basis by the Director of Administration who may approve such requests.
2. All such requests must be submitted in advance to the Director of Administration, in writing, with an explanation of the relevant circumstances.
3. Dependant Care: For the purposes of this Policy, a dependant is a person who relies on the member for care.
4. Approved requests for reimbursement of reasonable dependant care expenses will apply to expenses incurred by a member that are above and beyond the member's usual costs for dependant care. A receipt for the expense is to be submitted with the reimbursement claim.

Expense Reimbursement Policy and Procedures

14.0 PROCEDURES

1. Each member is responsible for preparing his/her expense claim on Form AMAP110 -- Statement of Expenses -- and for providing all supporting original receipts and associated approval forms (see the listing at the end of this section) and explanations of expenses as are required under this Expense Reimbursement Policy.
2. Members are responsible for ensuring that the amounts claimed were spent on AMAPCEO business and that the expenditures are reasonable and are in compliance with AMAPCEO's policies and guidelines.
3. The Statement of Expenses must be completed in chronological order, and must be signed by the member.
4. Particulars must be provided for all entries. Description such as "Miscellaneous Expenses", "Sundries" or "Other Charges" will not be accepted.
5. Receipts should be cross-referenced by number on the expense claim form with the number entered in the "Receipt Number" column beside the entry for the corresponding amount.
6. Claims for transportation or meals provided to others must include the names of all such individuals and the name of their ministry.
7. Transportation fares or accommodation costs directly billed to AMAPCEO must be noted on the expense claim form used for related expenses.
8. Members travelling by road will be reimbursed for the shortest route between the starting point and destination. Kilometre distances must be listed from point to point, both when the member is going from one location to another and when the member is going to several locations. Travel within the surrounding area at a destination must be listed separately.
9. Members are responsible for calculating the correct distance in kilometres. Distance claims will be reviewed at the AMAPCEO office and may be adjusted based on online tools where appropriate. See also point 14 below.
10. Expense claims will be reviewed and reimbursement cheques will be mailed to the member's home address unless requested otherwise. Expense reimbursement claims that are accompanied by all necessary documentation will normally be processed within five working days of their receipt by the AMAPCEO office.

Expense Reimbursement Policy and Procedures

11. Refund of any unspent advances must be returned with the expense claim for which the advance was related. Repayment is to be by cheque made payable to "AMAPCEO".
12. If appropriate, confirmation of expenditures will be required from Committee Chairs.
13. Claims must be submitted within 60 calendar days of the activity that gave rise to the claim.
14. The Director of Administration is responsible for reviewing claims and for adjusting claims as appropriate (e.g. correcting mileage, the mileage reimbursement rate, meal allowances). Where the Director of Administration believes that an expenditure is not allowable, the member will be contacted for further clarification and/or explanation. If the matter is not resolved to either party's satisfaction it could be referred to the Executive Director. Further appeal will be referred to the Executive Committee.

Expense Reimbursement Policy and Procedures

15.0 CLAIM FORMS

1. Members are required to use the following forms:
 - a) Form AMAP100, Statement of Travelling Expenses, to submit their expenses.
 - b) Form AMAP105, Request for Accountable Advance, should it be necessary to request an advance.
 - c) Form AMAP110, Request for Approval of Other Expenditures, used to obtain approval for all expenditures that are not within the standing pre-authorization for specified members attending Provincial Council and/or committee meetings.
 - d) Form AMAP115, Request to Use Personal Vehicle, should the member wish to use his/her own vehicle instead of public transportation.
 - e) Form AMAP120, Request for Vehicle Rental, should the member wish to rent a vehicle instead of public transportation or personal vehicle.
 - f) Form AMAP125, Report on Accident, to report accidents on rented vehicles while on AMAPCEO business.

Expense claim forms and requests for any approvals are to be submitted to:

AMAPCEO

1 Dundas Street West,

Suite 2310, PO Box 72,

Toronto, Ontario M5G 1Z3

Expense Reimbursement Policy and Procedures

APPENDIX 1

1. DRIVING ALLOWANCE RATES

The mileage rate was determined by reviewing the cost of operating a motor vehicle as set out by the Canadian Automobile Association. The current compensation rate for the use of a personal vehicle on AMAPCEO business, (set as of January 1, 2015) is \$0.55 per kilometre.

2. RENTAL CAR

AMAPCEO's Rental car Vendor of Record is Enterprise Rentals.

3. MEAL ALLOWANCES:

The maximum amounts that may be claimed for meals without receipts are as follows:

Breakfast	\$12.00
Lunch	\$17.00
Dinner	\$27.00
Total	\$56.00

The above amounts include the Harmonized Sales Tax (HST), and gratuities. Excess amounts will not be reimbursed.

If submitting receipts for multiple meals (2 or 3), a combination up to the maximum of the amounts will be reimbursed.

Expense Reimbursement Policy and Procedures

APPENDIX 2

DELEGATION OF AUTHORITY AND SIGNING AUTHORITY

Authority is delegated to facilitate effective administration and to assign financial and operational responsibility as follows:

Type	Limit	Expenditure Approval Authority	Expenditure Implementation Authority	Payment Authority
Member Meeting/Training Expenditures	All meeting/training expenses	President/Executive member has approval authority for all member meeting/training expenses	Executive Director and Management Staff have implementation authority for all member meetings/training expenses	Executive Director and one Executive Committee member or two Executive Committee members in the absence of the Executive Director
- Board				
- Provincial Council				
- Workplace Rep. Training				
- Orientation Training				
- AMERC				
- Annual Delegates Conference				
- Committees				
- Chapters				