

SPORT DISPUTE RESOLUTION CENTRE OF CANADA

SDRCC

Financial Administration Policy

Final Version

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SDRCC

Financial Administration Policy

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SECTION I - GENERAL POLICIES

1.1. 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”).

1.2. CONTROLS: INTERNAL & EXTERNAL

The SDRCC is accountable for maintaining appropriate financial controls and procedure.

1.2.1. 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; and
- complies with the appropriate government regulations under both the Canada Revenue Agency (CRA) 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.

(a) 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.

(b) Exception to Control Procedures

All internal controls are to be considered with respect to 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.

(c) Risk Assessment

Risks, which could impact the achievement of the SDRCC mandate, are to be identified and analyzed according to the SDRCC Risk Management Policy, as amended by the Board of Directors from time to time. Management should use the information from the Enterprise Risk Management framework as a basis for deciding how these risks are managed and controlled.

(d) 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 (2) authorized signing officers;

Unless otherwise indicated, all expenses shall be approved by the Executive Director or another authorized signing officer;

All revisions of this Financial Administration Policy must be approved by the Board of Directors.

1.2.2. External Controls

The financial records of the SDRCC shall be audited annually by external auditors approved by the Board of Directors.

The SDRCC is subject to an audit by the Government of Canada for a period of up to five (5) years after the end of each Contribution Agreement, and such Contribution Agreement is also subject to compliance audits as may be conducted by the Auditor General of Canada.

1.3. 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 username and password to access automated systems.

1.4. 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 (6) 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 may be destroyed once the retention period has ended.

1.5. 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 following review by the Audit and Finance Committee. Responsibility for effective management of the budget resides with the Executive Director of the SDRCC.

The Executive Director shall have authority to reallocate amounts within budget expense groups (e.g. within the Administration funding block) and between budget expense groups (e.g. between the Administration and the Operations funding blocks) as long as such reallocation is permitted by Sport Canada.

Periodical financial reports with explained variance between the operating budget and actual expenses shall be prepared for the Board of Directors by the Executive Director.

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 of Directors, this 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.

As part of its Annual Report, the SDRCC is required to submit a financial report that shows how contributed funds were expended. This report is required within four (4) months of the fiscal year-end. The use of Sport Canada funds must be in accordance with Sport Canada's guidelines and restrictions.

1.6. PROCUREMENT

(a) 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.

Except where specific exemptions have been made by the Board of Directors, all contract documents valued at less than \$10,000 to which the SDRCC is a party are executed by the Executive Director.

(b) Purchases of \$10,000 or more

Goods or services valued over \$10,000 shall be secured through a publicly advertised request for proposals or following the invitation of written quotations from at least three (3) individuals or firms that supply the goods or services sought. The SDRCC reserves the right not to select the lowest bid, subject to other considerations.

The Executive Director refers all transactions or contracts with an estimated value of \$10,000 or more, for goods and professional services, to the Chairperson of the Board of Directors for authorization prior to signature.

1.7. CHARITABLE DONATIONS

The SDRCC will not use restricted funding for charitable donations.

SECTION 2 - ACCOUNTING POLICIES

2.1. ACCOUNTING PRINCIPLES & PRACTICES

The financial transactions of the SDRCC shall be governed by the Canadian accounting standards for not-for-profit organizations (ASNPO) and as long as they are not in conflict with the provisions of the Act or of 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.

2.2. RECONCILIATION & REPORTING

2.2.1. Reconciliation

Reconciliation is the process of comparing the financial transactions to the general ledger. Reconciliation reduces the risk of inaccurate financial reporting.

All cash, bank accounts, the balance sheet and payroll should be reconciled monthly. All reconciliations should be reviewed and authorized by someone other than the preparer. Monthly reconciliations should be documented, reviewed and approved by the Executive Director. Evidence of such approval should be visible on the reconciliation.

2.2.2. 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:

- Determining policies and making work plans;
- Directing, coordinating, and controlling financial and business operations; and
- Maintaining records and procedures which protect the interests of the SDRCC.

One of the tasks of administrators, at all levels, is to ensure the most effective use of SDRCC resources. The primary responsibilities of the financial and business function of the SDRCC's administrative processes 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; and
- 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.

(a) Annual Reports

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

(b) 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 - SDRCC's results of operations for the fiscal year.

Statement of Cash Flows - 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.

2.3. 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 is being depreciated or not.

Capital assets shall be amortized on the following:

- Leasehold Improvements: straight-line over the term of the lease;
- Furniture and Fixtures: 20% diminishing balance;
- Computers and Related Materials: 30% diminishing balance;
- 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 (1) year and a unit value equal to or greater than \$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.

2.4. 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 first consist of reminders sent via any electronic means of communication capable of being permanently reproduced in alphanumeric characters at the point of reception, and if that fails they should involve phone call reminders. 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. Past-due accounts are subject to interest at a reasonable rate as determined by the Executive Director.

(a) Doubtful Accounts

Accounts to be written off will be determined on a case-by-case basis by the Executive Director upon review of the account history.

(b) 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 and personal letters communicated by email or by fax, as well as contacts by telephone and other techniques as may be appropriate.

(c) Credit Balances

For all accounts that have credit balances of five (5) 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 (5) dollars are written off to the miscellaneous revenue account at least once annually.

2.5. ACCOUNTS PAYABLE

(a) 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.

(b) Authorization

Documents prepared for approval and payment of vendor invoices should be reviewed and initialed by the employee responsible for hiring the services of the vendor and then approved in writing by the Executive Director or another authorized signing officer to ensure that all 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 the Executive Director on outstanding invoices.

(c) Entry of Invoices

Reasonable efforts should be taken to ensure that all obligations for materials or services purchased are recognized in the period incurred.

(d) Cheques and Payment of Contracts

All cheques will be signed by two (2) of the authorized signing officers.

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.

(e) 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.

(f) Payment Timelines

Cheques runs will be conducted on a regular basis. Payments are to be made within the terms of the supplier's invoice. Where no terms are specified, accounts will be paid within (30) thirty days.

(g) Enclosures

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

2.6. 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 may be required, on sales of goods and services.

2.6.1. Unrestricted Funds

The SDRCC, on consent of Sport Canada, engages in fee-for-service activities for sports-related disputes and other initiatives which generate unrestricted funds.

The SDRCC Audit and Finance Committee shall be responsible to approve the use and distribution of the funds.

The funds shall generally be used to improve the quality of services delivered by the SDRCC, within its mandate, to the sport community, and without restricting the generality of the foregoing, the funds may be applied as follows:

- Costs relating to the promotion and marketing of the fee-for-service program and other revenue-generating initiatives;
- Costs relating to furthering international projects;
- Costs relating to the management and delivery of the internship program; and
- Any other expense which may not be admissible for funding under Sport Canada's contribution guidelines or agreement.

The Executive Director shall have authority to utilize up to \$2,500 of the funds without approval of the Audit and Finance Committee.

Notwithstanding the above, unrestricted funds need not be dispensed in the year earned and may be carried over to a subsequent fiscal year.

2.7. 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, an authorized signing officer, 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 by an authorized signing officer in case of the Executive Director's expenses claim.

2.7.1. 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.

2.7.2. Entertainment

Business entertainment is deemed to be any activity that supports the mandate of the SDRCC. Business entertainment includes receptions, luncheons or the paying of a meal or refreshment for one or more guests, whether done under normal SDRCC business or as part of a travel expense claim. Certain business activities may also necessitate expenditures for business meals and refreshments to the activity participants, including employees and guests.

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

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.

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 CRA 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 HST or GST and PST registration numbers.

2.7.3. Meals

Unless otherwise indicated, meal expenses incurred while not on travel status, as defined in section 4 of this Financial Administration Policy, 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 herein in the following situations:

- 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;

- when employees are required to attend conferences, seminars, meetings or public hearings during the weekend or holidays;
- when committee work requires participants to stay over a normal meal period; or
- when the reimbursement of meal expenses is clearly reasonable and justifiable as a direct result of an employee or Board member's duties.

2.7.4. Mobile Phones

(a) Reimbursement of Employee-Owned Mobile Expenses

SDRCC employees are encouraged to obtain prior approval, from the Executive Director, to use personal mobile phones for SDRCC business purposes. Personal mobile use for SDRCC business should be limited to only necessary and immediate business needs. The SDRCC has 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 number of minutes, area code, phone number, and itemized amount OR a copy of the bill which identifies the calls for which reimbursement is requested.

(b) 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.

2.8. PAYROLL

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

2.8.2. General Procedures

The SDRCC will:

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

(a) 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.

(b) Direct Deposit

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

(c) TD1

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

(d) Payroll Schedule

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

(e) Termination Pay

Employees accrue vacation leave pursuant to the SDRCC Workplace / Employment Policy and Procedures Handbook. When an employee terminates employment with the SDRCC, the accrued and unused vacation will be paid to the employee at the employee's current rate of pay. There will be no payout of unused sick leave.

SECTION 3 - CASH MANAGEMENT POLICY

3.1. BANK ACCOUNTS

Bank accounts for chequing, saving and other banking services for the holding of SDRCC monies may be opened only upon the approval of the Board of Directors. They may be closed only upon the approval of the Board of Directors.

Authorized signing officers shall be designated by the Board of Directors. Any changes in authorized signing officers must be reported promptly to the Board of Directors. Two (2) of the authorized signing officers must sign all cheques or authorizations for withdrawing funds.

3.2. CASH CONTROL

3.2.1. Cheque & Cash Receipts

- The cheques received in the mail should be opened by a person other than the person preparing the deposit whenever possible;
- A receipts log should be prepared by the person opening the mail along with photocopies of the received cheques;
- All cheques should be stamped "For Deposit Only by SDRCC" upon receipt;
- A list of the persons paying cash should be included in the receipts log;
- 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.

3.2.2. Deposits

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

3.2.3. General Procedures

- All source documents (invoice, remittance advice, correspondence from payer, etc.) must be maintained at the SDRCC's office and should be used in the preparation of the deposit;
- Payers should always be instructed to make the cheques payable to the SDRCC;
- 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.

3.3. STALE-DATED CHEQUES

Cheques drawn on the SDRCC bank accounts that remain on the outstanding cheque reconciliation list after six (6) 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 advises the SDRCC in writing that the cheque was never received or was lost, a stop-payment order must be filed with the SDRCC's bank before a replacement cheque is prepared.

Final follow up -If the cheque is staled-dated and its owner cannot be reached by the SDRCC, the cheque is considered abandoned and a stop-payment order must be filed with the SDRCC's bank.

3.4. ONLINE BANKING TRANSACTIONS

Invoices may be paid by online transactions when justified to reduce administrative fees or avoid paying interests. The Executive Director can approve online banking transactions and wire transfers prepared by the bookkeeper provided they are approved by one (1) other authorized signing officer and proper documentation of the expense is provided.

3.5. 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 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.

3.6. 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 may be used to enable the SDRCC to process reimbursements of SDRCC related expenditures under \$100.00 efficiently.

Procedures for Petty Cash

- 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;
- Petty cash should be maintained in a secure location under the control of the custodian, such as in a strong box or safe;
- All expenditures shall be supported by receipts, paid invoices or by the signature of the payee on a cash receipt;
- Petty cash should not be used as an operating fund, such as to pay vendors for goods or services, employee salaries, wages, loans, or advances.
- Petty cash fund should be periodically replenished as follows:
 - a) prior to replenishing the fund, the custodian should make sure that the total amount of receipts and cash on hand equals the opening balance of the fund;
 - b) the Executive Director should approve replenishment requests;
 - c) total the Petty Cash Balance Form (this total should never exceed the total amount of the petty cash fund);
 - d) sign the Petty Cash Balance Form, attach receipts, and obtain the necessary approvals; and
 - e) submit the report for payment by cheque and cash the petty cash cheque at the banking institution.
- 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;
- No expenditures over \$100.00 will be reimbursed from the petty cash fund;
- No i.o.u. of any kind will be paid from the petty cash funds;
- No personal cheques will be cashed through petty cash funds;
- Travel expenses will not be reimbursed through petty cash funds;
- Funds from other sources must not be added to the petty cash fund. They must be deposited at the SDRCC's banking institution;
- The petty cash fund must be balanced at fiscal year-end with all receipts included into the appropriate fiscal year's records.

3.7. CORPORATE CREDIT CARDS

An employee may apply and receive a Corporate Credit Card upon authorization by the Executive Director or the Chairperson of the Board of Directors. By applying for and receiving a Corporate Credit Card, the employee agrees to the terms of this Financial Administration Policy.

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.

All Corporate Credit Card statements will be sent to the SDRCC's office. 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).

SECTION 4 - TRAVEL POLICY

4.1. GENERAL

This travel policy aims to ensure that reimbursement of travel expenses is consistent with SDRCC business objectives and in accordance with Government of Canada requirements. The provisions contained in this travel policy are mandatory and provide for the reimbursement of reasonable expenses incurred while traveling on SDRCC business. These provisions do not constitute income or any other compensation which would open the door to personal gain.

4.1.1. Field of application

This travel policy applies to SDRCC employees, the SDRCC Board of Directors, SDRCC mediators and arbitrators, and when applicable, SDRCC guests whose travel has been pre-approved by the Executive Director (hereinafter “the traveler”).

4.1.2. Principles

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

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

Flexibility - create an environment where management decisions respect the duty to accommodate, best respond to traveler’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 travelers' needs.

Transparency - ensure consistent, fair and equitable application of this travel policy and related practices.

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.

4.1.3. Definitions

Business travel - all travel authorized by the SDRCC for the conduct of its operations and business meetings. This term is used in reference to the circumstances under which a traveler incurs travel expenses that may be paid or reimbursed by the SDRCC.

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

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

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

Receipt - an original document or carbon copy showing the date, nature and amount of expenditure paid by the traveler.

Travel status - an absence from the traveler's assigned workplace, using the most direct, safe and practical road, during SDRCC business. For Board members or designated guests of the SDRCC, the assigned workplace is that person's residence unless otherwise approved by the Executive Director.

4.1.4. Authorization

The SDRCC Executive Director has the responsibility to authorize and determine when business travel is appropriate, in advance of the travel taking place. Unless travel arrangements are made by the SDRCC on behalf of the traveler, it is the responsibility of the traveler to ensure that all travel arrangements are consistent with the provisions of this travel policy.

4.1.5. Personal Convenience and Medical Needs

Following consultation between the SDRCC and the traveler, the travel arrangements shall balance the traveler's needs and preferences with the SDRCC's business requirements and cost-effectiveness.

Accordingly, when travelers 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 travelers 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.

4.1.6. Rest Periods

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

- A suitable rest period, and/or
- An overnight stop

after travel time of at least nine (9) 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 traveling to and from a carrier/terminal.

4.1.7. Replacement of Wages or Salaries

With the exception of SDRCC employees, who are remunerated at their current salary when traveling on SDRCC business during normal working hours, the reimbursement of travel expenses does not extend to the replacement of wages or salaries lost as a result of traveling or attendance at SDRCC meetings and functions.

4.2. PREFERRED TRAVEL AGENCY

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

A traveler may conduct travel business with any other travel agency, but the SDRCC will not reimburse travel agent booking fees.

4.3. PREFERRED PAYMENT METHOD

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

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

4.3.1. Corporate Credit Cards

This is the preferred method of payment. Whenever possible, travelers are encouraged to use the SDRCC Corporate Credit Card to reserve and pay for travel-related expenses, provided all receipts are submitted to the SDRCC before the Corporate Credit Card statement is issued by the supplier of the Corporate Credit Card. Charges made to the Corporate Credit Card for which the traveler cannot provide an acceptable receipt will be owed to the SDRCC by the traveler.

4.3.2. 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 traveler upon submission of an Expense Claim Form and a proof of purchase.

4.3.3. Cash Advance

If advance payments cannot be made by any of the methods above, an advance may be issued to SDRCC employees. 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 returned to the SDRCC or reconciled with proper invoices within 15 days following the completion of the activity for which the advance was issued.

Delinquent advances will be recovered through payroll deduction after 60 days overdue. Advances will not be issued if the traveler has any unreported, past due advances. The maximum travel advance is limited to \$1,000.

4.4. AIR TRAVEL

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

- result in indirect routing;
- require travel during unreasonable hours;
- prolong travel excessively;
- cause additional expenses, such as meals and accommodations, which offset transportation savings; or
- be inadequate for the traveler's medical needs.

Claims for first class and business class travel will be reimbursed at the economy class rate, unless special circumstances so warrant (e.g. a medical certificate). Financial penalties, which may apply to changes and cancellations of non-refundable tickets, are reimbursed only if the change is made for SDRCC business, but not if the change is made for personal reasons.

(a) Unused tickets

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

(b) Flight Cancellation Insurance

Flight cancellation insurance is an allowable expense.

(c) Flight Life Insurance

Flight life insurance is optional and at the discretion of the traveler. Such insurance costs are not reimbursable. Travelers are encouraged to use their personal credit cards if they include free life insurance when purchasing a ticket on a common carrier (plane, train or bus).

(d) Frequent Flyer Points

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

4.5. GROUND TRANSPORTATION

Whether using privately-owned vehicles or a rental vehicle, travelers 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, travelers 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 traveler has not worked.

If the traveler must drive further than the above distances, an overnight stay will be permitted. Any day on which a traveler is authorized to use a rental or privately-owned vehicle on business travel, the traveler shall be entitled to be reimbursed the actual costs of parking the vehicle for that period of time, on presentation of proper receipts.

4.5.1. VEHICLE RENTALS

Rental 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 vehicles.

Vehicle rental bookings can be made by the traveler or with the assistance of a travel agency. When making vehicle rental bookings, the traveler is encouraged to obtain the most cost-effective, practical vehicle and to take advantage of corporate and other discounts.

Travelers who rent vehicles must register the rental vehicle under their own personal names and are responsible for paying the vehicle rental agency. 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 traveler and the bulk or weight of goods being transported.

Insurance - Travelers authorized to rent a vehicle must buy a collision damage waiver for the entire rental period. When traveling on SDRCC business, daily vehicle insurance coverage must be acquired unless using a personal credit card which provides such coverage.

Whenever possible, vehicle rentals should be charged to a credit card that covers the collision damage waiver and the roadside assistance service fee. In these cases, the traveler should decline the rental agency insurance charge.

Rental vehicles must be refueled prior to being returned and gas receipts submitted for reimbursement.

It is the traveler's responsibility to obtain a receipt from the vehicle rental agency upon returning the rental vehicle.

4.5.2. USE OF PRIVATELY-OWNED VEHICLE

Travelers may be reimbursed at the applicable rate listed in Appendix A herein for the use of their privately owned vehicles while on SDRCC business.

Distance between points - A verifiable means must be used to determine the distance traveled between two points within Canada, using the most direct route. Standard highway maps or other verifiable methods of kilometre calculation may be used. Trip odometer readings must be used only when maps or other verifiable methods of kilometre calculation are not available. For the purpose of computing kilometers, the traveler is assumed to be traveling from his/her workplace to destination. If 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. Unjustified kilometer variations, or kilometer variations caused by personal reasons will not be reimbursable.

Limitations - A traveler may not be reimbursed for transportation using a privately-owned 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 privately-owned vehicles, is limited to no more than the normal expenses if commercial air transportation was used.

Multiple passengers - When two (2) or more travelers are traveling in the same privately owned vehicle, only one (1) traveler may claim mileage reimbursement. The names of the other passengers must be listed on the Expense Claim Form.

Parking fees - While on travel status, travelers may be reimbursed for parking a privately-owned vehicle at an airport or other parking area.

Other items - Toll charges, ferry fees, bridge, road, and tunnel fees are reimbursable (in addition to the mileage allowance rate) and must be itemized on the Expense Claim Form. Receipts are required for reimbursement of expenses more than \$10.

Insurance - When privately owned vehicles are used for SDRCC business, travelers must have liability insurance coverage as per the Insurance Section of this travel policy. Travelers should ensure they maintain coverage of at least \$2,000,000 general liability. The SDRCC assumes no financial responsibility for privately owned vehicles other than paying the kilometric rate as per this travel policy. The SDRCC is not responsible for reimbursing deductible amounts related to insurance coverage. When supplementary business insurance for a privately owned vehicle is required, additional premium costs for public liability and property damage, collision and comprehensive coverage shall be reimbursed for the applicable period.

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

Medical Coverage While Traveling - The SDRCC does not provide any medical payments coverage for passengers in privately owned vehicles who are not employed by the SDRCC. Travelers who intend to carry passengers are advised to confirm with their insurance agent that they are adequately insured. Travelers shall not be reimbursed for personal accident insurance premiums.

4.5.3. OTHER GROUND TRAVEL

- (a) 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.
- (b) Travel to Terminal/Parking - Local transportation to and from airports/rail stations and the place where travel begins or end is a reimbursable expense.
- (c) 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.
- (d) Other Transportation - Taxis, shuttles and public transit services are alternatives for short local trips. Receipts should be obtained for reimbursement purposes.

4.6. ACCOMMODATIONS

4.6.1. 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 traveler to make sure that cancellation is made in advance so that "no show" charges will not be incurred.

4.6.2. Gratuitous Accommodations

Although travelers 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 traveling on approved SDRCC business, is found in Appendix B herein. Receipts are not required. This allowance is payable to the traveler only, not to the lodging host.

4.7. MEALS & ENTERTAINMENT

Only meal costs incurred while on SDRCC business or during travel for SDRCC business should be claimed. For example, a traveler 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 as specified in Appendix B herein.

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

Where a traveler incurs meal costs that are higher than the established meal allowances in situations outside the traveler'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 herein 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 traveler in the area surrounding the workplace, or when the traveler chooses to stay in private accommodation.

4.8. OUT OF COUNTRY TRAVEL

Travelers required to travel outside of Canada for SDRCC business may be reimbursed for expenses if they were specifically incurred and necessary for their travel and when receipts are duly submitted with the Expense Claim Form.

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.

(a) Foreign Per Diem Breakdown

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 traveler is claiming the SDRCC foreign per diem rates, the following incidental expenses are included in 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;
- 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; and
- 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.

(b) Receipt Method/Actual Expenses Method

Travelers 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 Expense Claim Form. If the receipt method is used, it may not be commingled with the per diem method.

When claiming expenses in foreign currency on the Expense Claim Form, the amount and type of currency used should be specified. The exchange rate will be calculated by the SDRCC unless proof of the exchange is provided, such as a copy of the traveler's credit card statement to support exchange rates. The receipts must be in English (or have a verifiable translation).

If any lodging amounts exceed the SDRCC guidelines for the location of the traveler, proof of pre-approval from the SDRCC must be submitted with the Expense Claim Form (unless the lodging is official conference lodging).

4.9. INSURANCE

While traveling on SDRCC business, the traveler is not covered by an SDRCC insurance plan. Travelers are advised to confirm with their insurance agent that they are adequately insured.

4.10. DEPENDENT CARE

The employee or Board member who is required to travel on business shall be reimbursed actual and reasonable dependent care expenses for dependants 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 or Board member is the sole caregiver of a dependant who is under 18 years of age or has a mental or physical disability. Dependent care allowance shall apply only for expenses that are incurred as a result of traveling for SDRCC business and that are additional to expenses the employee would normally incur when not traveling.

4.11. SUMMARY OF REIMBURSABLE TRAVEL EXPENSES

Reimbursable travel expenses include, but are not limited to:

- Transportation charges, such as airfare, rail, or bus tickets;
- Taxis and shuttles, including reasonable tips;
- Toll charges, parking fees, ferry fees, bridge, road, and tunnel fees;
- Transaction fees levied by travel agency, if no SDRCC travel agency is designated;
- Baggage transfer and handling, including reasonable tips;
- Any travel expenses related to physical/medical disabilities of the traveler;
- Per diem allowances for meals;
- Lodging;
- Hire of meeting room for SDRCC business;
- Reasonable telephone charges including business telephone calls and a personal call home to announce "safe arrival";
- Business services, such as computer use, facsimile, and photocopying, when required for SDRCC business;
- Internet connections in lodging and meeting facilities, when not provided;
- Laundry and dry cleaning if on domestic travel status for at least seven (7) consecutive days;
- Passports and visas (employees only);

- Registration fees, if the purpose of travel is attendance at conferences or official meetings.

Non-reimbursable expenses include, but are not limited to:

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

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

SECTION 5 - EXPENSE CLAIMS AND REIMBURSEMENT

5.1. RECEIPTS

Original receipts are required for reimbursement of all expenses with the exception of per diems and gratuitous accommodation. Applicable per diem rates are specified in Appendix B herein. 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 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 the SDRCC with the Expense Claim Form. The SDRCC will photocopy and date these receipts and return them to the traveler.

- (a) Expenses \$10.00 and Less - Receipts are not required for expenses \$10.00 CAD and less (i.e., tips, luggage handling, highway tolls, etc.) and such expenses can be claimed under the applicable incidental allowance per diem specified in Appendix B herein. Although receipts are not required, these expenses must be itemized and documented (for example, a log of tolls, business phone calls, etc.) along with the Expense Claim Form.
- (b) Expenses more than \$10.00 - Original receipts for items more than \$10.00 must be attached to the Expense Claim Form when it is submitted for review and reimbursement.
- (c) Missing, Lost or No Receipts - If the traveler does not have a required receipt, one (1) of the following processes must be followed:
 - If the missing receipt is for a meal or incidental expense, a per diem may be claimed as per the applicable rates indicated in Appendix B herein;
 - Obtain a duplicate original receipt from the hotel or vendor;
 - Provide a written statement, signed by the traveler, which includes all of the information of the original receipt. An itemized list of expenses for payment without receipts, signed by the traveler, must be provided with the Expense Claim Form to support this claim.

5.2. Expense Reporting

The Expense Claim Form should be submitted to the SDRCC within 15 working days and not later than 30 days from the date of the expense or, where travel is involved, from the completion of the trip. Allowable expenses will be reimbursed providing they are reasonable in nature and amount, are properly supported with documentation and have been appropriately approved.

Appendices A and B of this Financial Administration Policy are periodically updated to correspond to the applicable rates published by the Treasury Board of Canada. The reference date for the purpose of reimbursement shall be the date on which the expense was incurred. If travel took place before the latest update, the traveler is advised to refer to the Treasury Board of Canada archives when preparing the Expense Claim Form.

To keep processing and administration costs to a minimum, employees, Board members or travelers are encouraged to accumulate at least \$15 in charges before submitting requests for reimbursement, unless they are unlikely to incur other expenses within the next 90 days or before the end of the fiscal year.

In travel situations exceeding one (1) month, the traveler may submit interim travel expense claims prior to the completion of the travel.

5.3. Responsibility

Improper or inadequately supported travel claims cannot be paid and may delay the reimbursement process. The employee, Board member or traveler is responsible for being familiar with the relevant provisions of this Financial Administration Policy and, where applicable, compliant with it.

The SDRCC shall establish the proper delegation framework to comply with this Financial Administration Policy and ensure that is readily available to employees, Board members and travelers.

5.4. Approval

Employees, Board members and travelers may not approve their own reimbursement. As a general rule, an authorized signing officer approves all Expense Claim Forms. Approval attests to the agreement by the SDRCC that the travel was directed, necessary, and that the claim is complete, correct, and proper.

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.

5.5. Exceptions to Policy

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

Section

6

SECTION 6 - APPENDICES

APPENDIX A: Kilometric Rates

The rates below are effective **October 1, 2017**, subject to change by Treasury Board of Canada from time to time. The traveler is advised to obtain the latest version of the present policy from the SDRCC office or from the SDRCC website prior to completing the Expense Claim Form.

The rates payable in cents per kilometre for the use of privately owned vehicles driven on authorized SDRCC business travel are shown below:	Cents/km (taxes included)
Alberta	45.0
British Columbia	50.0
Manitoba	47.0
New Brunswick	50.5
Newfoundland and Labrador	54.0
Northwest Territories	59.5
Nova Scotia	50.0
Nunavut	58.5
Ontario	55.5
Prince Edward Island	49.0
Quebec	50.5
Saskatchewan	46.0
Yukon	60.5

Notes:

The kilometric rate payable when a Canadian registered vehicle is driven in more than one (1) province or in the USA shall be the rate applicable to the province or territory of registration of the vehicle.

APPENDIX B: Meal Allowances

The rates below are effective **October 1, 2017**, subject to change by Treasury Board of Canada from time to time. The traveler is advised to obtain the latest version of the present policy from the SDRCC office or from the SDRCC website prior to completing the Expense Claim Form.

	Canadian \$ (taxes included)			
	Canada & USA	Yukon & Alaska	N.W.T.	Nunavut
1. Canada				
Private non-commercial accommodation allowance	50.00	50.00	50.00	50.00
Meal allowances				
breakfast - 100% <i>breakfast - 75% (31st to 120th day)</i>	19.10 14.35	19.30 14.50	24.05 18.05	25.75 19.30
lunch - 100% <i>lunch - 75% (31st to 120th day)</i>	18.90 14.20	20.85 15.65	27.20 20.40	33.20 24.90
dinner - 100% <i>dinner - 75% (31st to 120th day)</i>	47.35 35.50	57.50 43.15	59.30 44.50	88.15 66.10
Meal allowance total - 100% <i>Meal allowance total - 75% (31st to 120th day)</i>	85.35 64.05	97.65 73.30	110.55 82.95	147.10 110.30
Incidental allowance - 100% <i>Incidental allowance - 75% (31st to 120th day)</i>	17.30 13.00	17.30 13.00	17.30 13.00	17.30 13.00
Daily Total Meals and incidentals - 100% <i>Meals and incidentals - 75% (31st to 120th day)</i>	102.65 77.05	114.95 86.30	127.85 95.95	164.40 123.30
2. United States of America (USA)	Allowances in the United States of America are the same as in Canada but paid in US funds.			
3. International (Excluding USA)	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 traveler in the area surrounding the workplace, or the traveler chooses to stay in private accommodation.