

(La version française suivra)

**The J.W. McConnell Family Foundation
Expense Policy Statement**

Reimbursement submission requirements:

***Original receipts should always be provided for reimbursement**

- Clearly indicate to whom the cheque should be made payable to (i.e. individual or organization)
- A clear summary of expenses page should be attached with the receipts.
- Receipts should be submitted in chronological order.
- Original receipts should include the transaction copy and the descriptive copy.
- All invoices must indicate vendor name (The J.W. McConnell Family Foundation), invoice date, description of expenses.
- **GST and QST numbers are required (if applicable).**

* Please indicate distance travelled to facilitate the Foundation's offsetting of the meeting's green house gas emissions.

Travel	
Note: In addition to choosing an economical mode of transportation, participants should use the mode with the least environmental impact whenever possible.	
Airfare, Train fare	Economy class (or Tango Plus). Should obtain the lowest fare possible.
Cab Fare, Shuttle Service, Ferry, Bus	Should obtain the lowest possible fare to and from their destination
Rental Cars	Rental car expense is allowable when necessary or proven cost effective to alternatives (cabs, etc)
Mileage	Mileage for use of a personal vehicle will be reimbursed at \$0.52 per kilometer.
Accommodations	
Lodging/Hotel Costs	The Foundation will normally arrange for accommodations for group meetings and will make the payment to the hotel, motel or conference facility. Any personal room service expenditures are the responsibility of the individual. When directly arranging accommodations/ lodging, participants should obtain economic/cost effective rates.
Food and Beverage	
Meals	Policy allows for reimbursement of actual, reasonable expenses. Expenditures without receipts will be treated at a per diem limit rate of \$17.00 per meal, to a maximum of \$51.00 per day. These guidelines were provided by the CRA website for 2013.
Alcohol & Lottery	Not reimbursed
Office Expenses and Other	
Office Expenses & Other	Unless specified in a contract, the Foundation will not reimburse for out-of-pocket office expenses (i.e. faxes, photocopies, postage, and long-distance telephone calls).

**La Fondation de la Famille J.W. McConnell
Notre politique de dépenses**

Conditions pour le remboursement :

***Les reçus originaux sont requis pour un remboursement**

- Indiquer lisiblement à qui adresser le chèque (ex. nom personnel ou nom de l'organisme)
- Le compte de dépenses devra comprendre une page sommaire listant les dépenses et les reçus devront être attachés.
- Soumettre les reçus en ordre chronologique.
- Les reçus originaux devront inclure la copie de la transaction (s'il y a lieu) et la copie descriptive.
- Toutes les factures devront indiquer le nom du fournisseur, la date, le montant et une description de l'achat.
- Les numéros de TPS/TVQ sont requis (si applicable)

* Veuillez indiquer la distance parcourue pour faciliter la compensation des émissions de gaz à effet de serres.

Mode de Transport	
En plus de choisir un moyen de transport économique, veuillez opter pour celui qui a le moins de répercussions négatives sur l'environnement.	
Avion, train	Seule la classe « économie » (ou tango plus) sera remboursée.
Taxi, service de navette, transbordeur, autobus	Se procurer le tarif le plus économique.
Voiture de location	Permis si cette formule est plus pratique et plus économique que les autres moyens de transport.
Kilométrage	Remboursement de 0.52\$ le kilomètre.
Hébergement	
Frais d'hébergement	En général, lorsque la Fondation organise un événement, elle s'occupe également de l'hébergement pour l'invité. Dans ce cas, elle paiera le tarif de base, plus les taxes applicables, directement à l'hôtel. Tous les autres frais déboursés à l'hôtel seront à la charge de l'invité. Si vous devez réserver votre hébergement, veuillez procurer le tarif le plus économique.
Repas	
Frais de repas	Cette politique permet le remboursement de dépenses raisonnables. Les dépenses sans reçu seront calculées au taux de 17 \$ par repas, atteignant un maximum de 51 \$ par jour / par personne. Ces taux sont fournis par l'Agence de Revenu du Canada 2013 (ACR)
Alcool et Lotteries	Non remboursable
Autres dépenses	
Autres dépenses	La Fondation remboursera toute autre dépense seulement si ceci est spécifié dans un contrat (ex. photocopies, interurbains, etc.)

Approved by Foundation management

Consultants' Invoices:

“Registered consultants are required to charge the GST/QST on their base contract amount. The treatment of additional expenses depends on the agreement between the consultant and the client.

Consultants may or may not be agents of their clients. Where a consultant is not acting as an agent of its client, expenses incurred by a consultant that a client has agreed to reimburse are treated as additional consideration payable by the client for the consultant's services. The reimbursement for these expenses is treated in the same manner as the consultant's base contract amount (i.e., the GST/QST is applicable on the amount being reimbursed). As a registrant, the consultant can claim input tax credits for the GST/QST paid or payable on the expenses. Even if consultants are agents of their clients, they do not necessarily incur all of their expenses as agents. Therefore, it is important to determine whether the expense that is being reimbursed by the client has been incurred by the consultant as the client's agent.

Where a consultant incurs an expense to acquire a supply as the client's agent, the client is considered to be the recipient of the supply. The reimbursement for the expense incurred by the consultant as agent is not treated as additional consideration, and the consultant is not eligible to claim an input tax credit for the GST/QST paid or payable on the supply. Instead, the consultant would flow through the expense, including any applicable GST/QST to the client. The client can claim input tax credits for the GST/QST paid or payable on the consulting services in addition to the GST/QST on the expense incurred by the consultant as its agent to the extent that the services were provided in the course of the client's commercial activities. However, if the supply did not attract GST/QST when acquired by the consultant as an agent (e.g., a zero-rated or an exempt supply), the supply would flow through to the client without the GST/QST, and no input tax credit could be claimed.”

*- Excise and GST/HST News, Winter 2007, No.63, page 7-
Revised 2011*

A note on applicable taxes for consultation services

As a Quebec based Foundation –when hiring consultants or professional services we are tied to Quebec regulations. As such, a consultant can only charge The J.W. McConnell Foundation the GST (5%).

If the consultant is also registered in Québec, then they can also charge the QST (9.975%).

Both GST and QST numbers (if applicable) must be provided on all invoices.

As a Quebec based organisation, we do not pay HST(13%) on contract services.

The foundation, being a Québec resident, is registered solely for GST and QST.

HST and applicable taxes can only be reimbursed in travel expenses as such and are not tied to the same regulations as contracts and consulting services.