

4-H Ontario Travel / Expense Policies

Re-payment of Travel Expenses for Director and/or Trustee Activities (Reference Policies # O-CF-01 & B-BO-12)

A Director/Trustee activity is one that is initiated, administered, planned by and remains the responsibility of the Ontario 4-H Council and/or Ontario 4-H Foundation for the purposes of conducting business of 4-H Ontario, including the Ontario 4-H Council and the Ontario 4-H Foundation. In order to make it possible for local 4-H associations to have representation at these Director/Trustee activities on an equal basis, the Ontario 4-H Council and/or Ontario 4-H Foundation offers to pay the following travel expenses related to these activities:

- Return rail or bus from your home to the activity in the most economical method.
- Directors/Trustees Return airfare for those travelling to Toronto from locations greater than 450 kms. away. Directors/Trustees are encouraged to book at least one month in advance in order to obtain reduced rates. Participants who book less than one month prior to an event and pay the higher fare (greater than 1 month booking or seat sale fare) will be expected to pay the difference.
- A mileage allowance at the rate of \$0.45/km, on a two-way basis. This allowance will be paid to the driver only.
- Overnight accommodations may be reimbursed if travelling beyond 300 kms. to an activity. Participants travelling overnight on a train can have the cost of a berth paid.
- Receipts are required for rail, bus, airfare (boarding passes) and overnight accommodation.
- In all cases, it is expected that the most economical means of transportation will be taken.
- Meals, while travelling, are not covered. Taxi fares are not covered.

Canada Revenue Agency – Policy Commentary – Reference Number CPC – 012

Release Date December 3 1997 (Revised April 28, 2009)

Note: The charity represents 4-H Ontario

1. A charity cannot simply issue an official donation receipt to a volunteer for the amount of the expenses, in lieu of reimbursing the expenses.
2. A charity can reimburse a volunteer for expenses incurred on behalf of the charity and later accept the return of the payment as a gift, provided that the amount is returned voluntarily.
3. The parties are encouraged to proceed by way of an exchange of cheques, that is, the charity issues a cheque to the volunteer covering the costs incurred, and the volunteer then writes a cheque to the charity for an equivalent or lesser amount. By using the cheque exchange method, a charity will have proper financial records justifying the receipt it issues to the volunteer and the volunteer can document that he or she has transferred property to the charity.
4. However, provided the volunteer has a right to reimbursement from the registered charity for the expenses incurred, the charity may treat the right to reimbursement as a gift in kind and issue a receipt for income tax purposes