



Expense policy for Directors and Volunteers on Association Business P2024-1

The Ganaraska Hiking Trail Association Inc.(GHTA) is a not for profit charitable organization with a mandate to

- a) Promote the conservation and appreciation of nature
- b) Establish and maintain a hiking trail for public use from Port Hope to the Bruce Trail near Collingwood
- c) Promote similar trails in other areas as may be determined

In order to achieve these goals, the GHTA relies heavily on the commitment and contributions of many volunteers. While it is expected that volunteers should anticipate some personal expenses that will not be reimbursed, the Executive of the GHTA strongly feels that the following out-of-pocket expenses incurred on behalf of the GHTA should be reimbursed:

1. Trail development & maintenance fees (paint, blazes, signage, lumber, nails, tipping fees of clean-ups, small trail maintenance tools, fuel for weed whackers, etc.)
Budget category: Trail Maintenance
2. Publicity costs: printing of brochures and posters to promote the GHTA
Budget category: Publicity
3. Mileage to and from Board of Director Meetings, and committee meetings (local Club meetings are excluded). This is to ensure quorum at Association level meetings which are often held at a considerable distance from the home of the board/committee member. Carpooling where possible is expected.
Budget category: Board Travel
4. Mileage incurred by members of the Executive Team, including the Trail & Landowner Director, as well as other officers, on GHTA association business
Budget category: Board Travel
5. With pre-approval from the Executive and/or Board of Directors:
 - Attendance at external conferences, workshops, AGM's of external organizations of which GHTA is a member, such as those of Ontario Nature & Hike Ontario. It is expected that the information gleaned from those attendances will be brought back to the organization. Eligible expenses include mileage, parking, registration fees, and accommodation up to \$100/night and a max of 2 nights. Meals are not eligible.
Budget category: Board Travel
6. 50% Subsidy of registration fees for training courses, such as:
 - Hike Ontario's Safe Hiker, Certified Hike Leader, Wilderness Hike Leader, etc.
 - First aid certification
 - Chainsaw operation

- Other courses as recommended by the Club President and deemed appropriate by the Executive Committee or by the Board. Factors to consider are: suitability of the course, need for training within the Club, and the training facility/organizer.
- Individuals who apply the course skills to 3 events (i.e. lead 3 hikes for Hike Leader, 3 work parties for chainsaw, etc) will be reimbursed the remaining 50% (this excludes the Safe Hiker Course).
- Applicants must be recommended by their Club President to the Training Coordinator, and the Club President must ensure that the applicant understands the expectation that they will deliver service to their club. New members who have not been hiking with the club are probably not suitable candidates.
- For Certified Hike Leaders, 100% of the recertification cost for Certified Hike Leader or First Aid

Budget category: Training

- Costs associated with specific projects and initiatives, as pre-approved by the Executive Committee or Board of Directors

Budget category: TBD

Other expenses

Each Club of the GHTA is granted funds which they can use at their own discretion (with the general objective of promoting hiking and the club). The amount is determined at the beginning of the calendar year (January 31 of each year) and is \$5 per paid up member of the Club, with a minimum amount of \$200.

At their own discretion, clubs can use these funds to pay for:

- Hall rentals, speakers, snacks for club AGM's
- Recognition of local volunteers
- Other as needed

Advance for GHTA Expenditures

Club members may request to receive an advance to offset the cost of expenditures to be incurred on behalf of the Association. The member shall, after approval by the Club President, send a request to the Treasurer for consideration. Following the usual approval procedure, the funds will be advanced. As soon as the receipts are available, they must be forwarded to the Treasurer.

Tax receipt option

In lieu of receiving reimbursement for out-of-pocket expenses, a volunteer or board member may VOLUNTARILY opt to receive a tax receipt in lieu of payment.

According to the Canada Revenue Agency, the following process has to be observed:

- *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.*

For more information, see <https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/policies-guidance/policy-commentary-012-pocket-expenses.html>

Current mileage rate, effective January 1, 2022

Rate is equivalent to the Government of Canada recommended mileage rate for the given calendar year as posted on their website:

<https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/benefits-allowances/automobile/automobile-motor-vehicle-allowances/automobile-allowance-rates.html>

Travel expense for volunteers doing trail maintenance

The GHTA Inc. will reimburse volunteers for mileage for trips of more than 25 km to do maintenance on their trail. This was approved under B2022-19 (Oct 29, 2022) Board Meeting.

EXPENSE claim procedure

Any claim should be submitted to the association treasurer and supported by original receipts and a description of the event or circumstance to support the claim.

Latest change: April 27, 2024