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TITLE: EXPENSE CLAIMS

4.19

DATE APPROVED: September 12, 2023

POLICY OBJECTIVE:

1. The policy is intended to support the principles of accountability, transparency, value for money, and fairness with respect to how the Association manages the submission, review and approval of claims for the reimbursement of expenses incurred while conducting Association business.

POLICY JUSTIFICATION:

2. The purpose of this policy is to ensure volunteers have a clear understanding of the guidelines, policy, and procedures around travel and the incursion of travel-related expenses, including the kind and method of business travel that is considered appropriate and how travel-related expenses should be claimed.

POLICY:

3. This policy applies to all Claimants and Approvers.
 - 3.1. Claimants means any member of the Executive Committee, employee, volunteer, contractor, consultant, or other person making an expense claim under this policy.
 - 3.2. The President or Treasurer are Approvers for expense claims submitted by Executive member.
 - 3.3. The President is the Approver for expense claims submitted by the Treasurer.
 - 3.4. The Treasurer is the Approver for expense claims submitted by the President.
 - 3.5. The Executive Director is the Approver for all expense claims submitted by Claimants other than Executive members.
4. Claimants should consider alternatives to travel wherever practical. Video conferencing and other communication technologies are to be used where feasible to achieve cost savings.
5. Any travel expected to cost the Association more than \$250 must be pre-approved by the appropriate Approver.

6. Claimants are responsible for ensuring that expense claims are submitted only for expenses incurred while conducting Association business, are supported by appropriate documentation, and meet the requirements of this policy.
7. Approvers are responsible for ensuring that expense claims are for expenses required to conduct Association business, supported by appropriate documentation, and meet the requirements of this policy.
8. Approvers must advise a Claimant if their expense claim has been denied, and the reasons for such denial.
9. All expense claims must be approved pursuant to this policy before the Association can issue any payment.
10. Approvers are prohibited from approving their own expense claims.
11. Expense claims must be submitted on the Association Expense Claim Form, as amended from time to time.
 - 11.1. Claimants must submit copies of original receipts detailing expenses incurred and identified on an Expense Claim Form. If a receipt is not available, Claimants must provide a written explanation detailing where, when, and why the expense was incurred for Association business.
 - 11.2. Acceptable forms of proof of payment include receipts or transaction slips. Credit card receipts are not sufficient on their own and must be supported with a detailed vendor receipt (e.g. detailed hotel and restaurant bills).
12. Claimants should submit expense claims within 30 days of incurring the expenses.
 - 12.1. The Association is not required to reimburse for claims received more than three months from the date the expenses were incurred or for expenses incurred in a previous fiscal year.
13. When personal travel is combined with business travel, Claimants will only be reimbursed for the business portion of the trip in accordance with this policy.
14. Expenses incurred by travel companions (e.g. spouse, children), such as accommodation, meals, and cancellation fees, are not eligible for reimbursement and must be paid by Claimants.
15. If a Claimant chooses to stay at a place of travel for more days than is required to conduct Association business, any expenses related to those extra personal days of travel (e.g. accommodation, meals, car rentals) are the responsibility of the Claimant and will not be reimbursed by the Association.
16. All eligible travel and meal expenses will be paid to Claimants by electronic funds transfer in Canadian funds.
17. The categories and types of expenses that may be eligible for reimbursement to Claimants are set out in Schedule A – Eligible Expenses.

SCHEDULE A – ELIGIBLE EXPENSES

This Schedule sets out the categories of travel expenses that may be eligible for reimbursement by the Association.

Transportation

1. Claimants must use the most economical means of transportation. Consideration should be taken to the length of time away from the workplace.

Airfare

- 1.1. When traveling by air, claimants are expected to fly at the most reasonable and economical rate available.
- 1.2. Lowest economy class airfare that allows for one piece of checked luggage should be used where available and practical. The Association will not reimburse for business class or first-class seats.
- 1.3. Tickets should be purchased as early as possible to take advantage of the lowest fares (as soon as possible after the call of an event or receiving authorization to travel).
- 1.4. Checked and carry-on baggage fees and trip-cancellation insurance are eligible for reimbursement.
- 1.5. The choice of a carrier should be based on the cost to the Association, not the potential travel points or other personal preferences.
- 1.6. Where airfare is less expensive than driving but the Claimant still chooses to drive, the reimbursement for kilometers driven will be limited to the value of the least expensive return airfare to the same destination during the same time.
 - 1.6.1. The cost of driving must include any meal or accommodation expenses incurred as a result of driving.
 - 1.6.2. The value of a return airfare will be determined by quotes obtained as soon as possible after the call of an event or receiving authorization to travel. Copies of the quotes must be submitted with the related expense claim.

Vehicle

- 1.7. Where an individual travels for Association business using their own vehicle, the rate will be determined according to the [Canada Revenue Agency](#) mileage rate for that year.
- 1.8. The Association is not responsible or liable for any costs or damages incurred above and beyond the rate per kilometer reimbursement. It is the responsibility of the individual volunteer to ensure adequate insurance coverage for the business use of personal vehicles.

Other Travel (e.g. Taxi, Public Transportation, Ferry)

- 1.9. Reasonable expenses for taxis, public transportation, ride-shares, airport shuttles, car rentals,

ferries, and parking be claimed, provided they are appropriately justified and, where required, supported with receipts.

Parking, Tolls, Tickets

- 1.10. Reasonable parking and toll expenses will be reimbursed.
- 1.11. Traffic and parking violations incurred while travelling on Association business are not eligible for reimbursement.

Accommodation

2. Employees will be reimbursed only for those nights of accommodation required for Association business.
3. Claimants must book accommodation at hotels that provide the Association with a preferred or corporate rate wherever possible.
4. Where a Claimant travels to attend a specific event, the Association will reimburse the Claimant for a standard room up to the group rate at the hotel for the designated event.
5. Group rates will be secured for all Association events. In cases where volunteers select accommodations that exceed the group rate, they will be responsible to pay the difference in costs above the group rate.
6. Cancellation charges and other similar penalties are the Claimant's responsibility and may only be reimbursed by an Approver in exceptional circumstances that are beyond the Claimant's control.
7. The Association will not reimburse expenses claimed for entertainment, laundry service, pay TV or movies, alcohol, or facility charges (e.g. fitness clubs or spa services).
8. Where an Executive Member makes private arrangements for overnight accommodation, rather than staying in commercial accommodation, an amount of \$30.00 per night may be claimed without receipts.

Meals

9. Only meals that are necessitated by the travel schedule will be reimbursed.
10. Claimants will be reimbursed for eligible meal expenses incurred during travel upon presentation of receipts. The Association will not reimburse expenses incurred for alcohol or cannabis products.
11. For each full calendar day of travel, a Claimant may claim a total allowance of \$80.00.

12. Where a full calendar day is not involved, an Executive member is entitled to claim as follows:

- 12.1.1. Breakfast - \$15.00
- 12.1.2. Lunch - \$20.00
- 12.1.3. Dinner - \$35.00
- 12.1.4. Incidentals - \$10.00

13. On the date of departure, travel status must start before 7:00 a.m. to claim breakfast; before 10:00 a.m. to claim lunch; and, on the date of return, travel status must end after 6:00 p.m. to claim dinner.

14. Where a Claimant pays for meals for others, expense reports must include a brief explanation of the event and a list of those in attendance.

15. Claimants cannot be reimbursed for the cost of a meal if that meal is included in the cost of an event, transportation, or accommodation, or is already being provided by the Association.

16. Meals eaten in lieu of attending group event meals will not be reimbursed.

17. En-route meals will only be reimbursed as necessitated by the travel schedule where an individual resides beyond a 75 km radius from the destination/event.