

COLUMBIA BASIN TRUST FINANCIAL MANAGEMENT POLICIES

Expense Reimbursement Schedule

FMP11.1

1. General

- a) This schedule sets out reimbursement rates for employees, directors, committee members and others incurring expenditures in the course of duly authorized Trust business.
- b) Where receipts are required, receipts should be submitted with the expense claim.
- c) Maximum rates are in Canadian dollars for expenses incurred in Canada, and in US dollars for expenses incurred in the United States.
- d) Expenditures made in foreign currency will be reimbursed based on the foreign exchange rate charged. Where the rate paid is unascertainable, the Bank of Canada exchange rate will be used for the date of the expenditure.
- e) Approved expense claims should be submitted within 30 days of incurring the expense.
- f) The Finance Department should be notified of any expenses that are to be reimbursed to the Trust by a third party.

2. Meal Expenses

- a) Out-of-pocket expenses for travel will be reimbursed up to the maximum per diem amount (no receipts required). Less than the maximum per diem amount may be claimed.

Rates are as follows for travel in Canada and the United States:

Breakfast	\$12.00	if travelling prior to 7:30 a.m.
Lunch	\$15.00	if travelling between 11:00 a.m. and 2 p.m.
Dinner	\$25.00	if travelling after 5:30 p.m.

- b) Travel outside Canada and the United States:

While traveling outside of Canada and the United States, the maximum out-of-pocket meal expense varies depending on where the travel takes place. The Executive Director, Finance & Operations determines foreign travel rates.

- c) Gratuities are included in meal allowances.
- d) Should a meal expense exceed the listed maximum, **detailed** receipts and justification must be provided in order for the additional expenditure claim to be considered.
- e) If a meal without charge is received while on travel status, a claim expense cannot be claimed for that meal.

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3. Accommodations

- a) Hotel receipts are required.
- b) Accommodations should be booked at hotels offering Provincial Government rates: <http://csa.pss.gov.bc.ca/businesstravel/> and should request that hotels bill the Trust directly when possible.
- c) Government I.D. may be requested for rooms booked under the Provincial Government rate.
- d) If government rates are not available, every effort should be made to book accommodations at hotels that offer the most reasonable and economical rate.
- e) In circumstances where the hotel rate charged is higher than the Provincial Government rate, written justification must be provided to the Commitment Authority in order for the expenditure to be considered for approval.
- f) Private Lodging – no receipts required. Where private lodging is arranged without cost, (i.e. staying with family or friends), \$30 per night may be claimed.

4. Transportation

- a) Airfare – receipts required.
Air travel must be booked at the most economical fare.

For employees, airfare must be approved by a Commitment Authority prior to booking flights.

- b) Private Vehicle Allowance – no receipts required.
Where a personal vehicle is used in the course of Trust business, an allowance can be claimed.

Trust business does not include travel to and from work.

Employees should use their base work location for calculating mileage to/from business meetings, however if an employee travels to a business meeting from a non-work location, mileage should be calculated using the lesser of the distance from the base work location and the non-work location.

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Examples:

1. If an employee working from the Castlegar office lives in Nelson and drives directly from Nelson to Rossland for a morning meeting, mileage should be calculated to/from Castlegar/Rossland.
2. If an employee working from the Castlegar office lives in Salmo and drives directly from Salmo to Cranbrook for a meeting, mileage should be calculated to/from Salmo/Cranbrook as this represents the actual distance travelled and is the lesser of Castlegar to Cranbrook and Salmo to Cranbrook.
The source for the kilometer allowance is the most current rate set by the provincial Government.

Rate: \$0.55 per km

Government rate (see “private vehicle allowance (PDF)”
<https://www2.gov.bc.ca/gov/content/governments/policies-for-government/core-policy/policies/travel#1038>)

- c) Ferry travel, taxi, parking – receipts required.
- d) Vehicle rentals – receipts required.
For employees, approval must be obtained from a Commitment Authority prior to booking vehicle rentals.

5. Miscellaneous

- a) Telephone Calls
Employees are encouraged to use a corporate cell phone as it is the most economical way to place calls while traveling. If a cell phone is not available, employees can make calls from their hotel room, as reasonable.
- b) Childcare Expenses
If an employee working outside normal working hours away from normal work location incurs childcare expenses, up to \$60/day may be claimed. No receipt required.
- c) Other Expenses
Other reasonable miscellaneous expenses incurred may be claimed, such as tolls, airport fees, parking fees, and bus/transit fees. Receipts must be included where obtainable. Parking fines, speeding tickets, or other traffic infractions will not be reimbursed.