

*CSHP Board and Branch Reference Manual*

<b>CATEGORY: Finance</b>	<b>PAGES: 6</b>
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<b>TITLE: Travel Expense Reimbursement</b>	<b>REVISED:</b> <b>March 2017 (Procedures)</b> <b>October 2016 (Definitions &amp; Procedures)</b> <b>March 2015 (Procedures)</b> <b>December 2009</b>

**POLICY:**

CSHP members and employees who have been asked to travel on CSHP business will be reimbursed, subject to the limits specified in this policy, for expenses necessarily incurred over a reasonable time period required to complete the assigned CSHP business.

When maximum reimbursement rates are applied, these values will be based on current Treasury Board of Canada Allowances. In expense categories for which Treasury Board Allowances vary by province and territory, the CSHP National reimbursement rates will be the average of all Treasury Board Allowances for the relevant expense category paid in provinces in which CSHP has an established branch.

**DEFINITIONS:**

**Economy Airfare:** The lowest-priced available standard class of air travel, excluding any short-term/limited (seat sale) offerings, for example:

- Air Canada = Tango
- Porter = Firm
- WestJet = Econo

**Valid Receipts:** Valid receipts are cash register or equivalent receipts provided by the vendor. The receipt should clearly indicate the date of the expenditure, the total amount and the GST paid. Credit card receipts are **NOT** valid receipts.

**Scanned Copies:**

Completed Expense Claim Forms and valid receipts can be scanned/e-mailed to the CSHP Finance Administrator (finance@cshp.ca). The claimant has the option to mail, fax OR scan/e-mail the required documents.

*This policy applies to CSHP National, its branches and CSHP employees.*

## **PROCEDURES**

### **Accommodation**

1. The best available or negotiated single room rate of the convention/meeting site or a full-service hotel within reasonable proximity to the meeting site will be reimbursed.
2. Where it is reasonable from a convenience or cost-effectiveness perspective, a per diem rate of \$50 will be reimbursed to individuals staying at a private residence instead of a hotel.

### **Corporate Credit Cards and Telephone Cards**

1. CSHP Executive members will be provided with a CSHP credit card and telephone calling card at the beginning of their term as an Executive Officer. These cards must be returned to CSHP upon completion of the three-year term or upon vacating the position.
2. The corporate credit card is to be used for CSHP-related expenses only. The CSHP office will reimburse the credit card company directly for all charges to the card.
3. All expenses charged by an Executive Officer to his/her corporate credit card are to be recorded on the CSHP Expense Claim Form along with all other trip-related expenses and clearly identified as charges to the corporate card. Valid receipts for all credit card expenses must be attached and sent by mail, fax or scanned/e-mailed
4. All employees travelling on CSHP business will be issued telephone cards, which should be used for all business-related calls.

### **Foreign Exchange Rates**

1. In the case of out-of-country travel, the conversion of expenses to Canadian dollars for reimbursement can be calculated using either the conversion rate indicated on the traveler's credit card statement for the specific travel expenses; or the actual conversion rate, as provided on the Bank of Canada website, for the date each expense was incurred.

### **Group Expenses**

1. When the expenses for more than one individual are included on a receipt, all individuals must be identified by name (and organization if not CSHP) on the reverse side of the receipt along with the meeting name or reason for the expense.
2. For expense categories with a daily maximum allowance, a per-participant cost will be calculated for expenses claimed in a group expense and the daily maximum allowance for each person will be reduced accordingly for that day.

### **Internet and Personal Phone Calls**

1. One daily internet access charge will be reimbursed for each day of travel.
2. One personal phone call per day of travel will be reimbursed.

### **Local Travel**

1. Local travel on CSHP business by members or employees, including meals and incidental expenses, will be reimbursed.
2. Local travel expenses for employees totalling less than \$75.00 will be reimbursed through the Society's petty cash fund.

### **Meals and Entertainment**

1. A daily maximum equal to the current Treasury Board meal allowance plus reasonable gratuities will be applied. Prorating the allowance for the three daily meals will be based on the following percentages: Breakfast – 21% / Lunch – 21% / Dinner – 58%.
2. When a traveller incurs a meal cost that is higher than the established meal allowance in a situation beyond the traveller's control CSHP will reimburse the participant for the full cost of the meal. The daily meal allowance for that day will then be reduced by the prorated amount of the allowance for that meal.

3. When meals have been provided as part of the event attended, the maximum meal allowance for that day will be reduced by the prorated amount of the allowance for that meal.
4. The meal allowance maximum on days of travel will be based on the portion of the day involved with CSHP business and/or travel.
5. In-room mini-bar charges and movies will not be reimbursed.

### **Reimbursement**

1. Requests for expense reimbursement must be submitted to the CSHP Finance Administrator on the CSHP Expense Claim Form, with valid receipts attached, within 30 days of incurring the expenses, or prior to the end of CSHP's fiscal year if that is earlier. The completed Expense Claim Form and valid receipts can be sent by mail, fax or scanned/e-mailed.
2. All expenses except mileage and tips must be supported by valid receipts. If a valid receipt is not available, a written explanation of the expense or a photocopy of the receipt may be accepted, at the discretion of the CSHP Finance Administrator.
3. Only expenses incurred by a member or employee will be reimbursed. Expenses incurred for spouses or other travelling companions must be clearly identified on all receipts, and will not be reimbursed.
4. Members and employees travelling on CSHP business are responsible for verifying their receipts, including hotel bills. CSHP will not reimburse charges levied in error.
5. Prior to processing payment, the CSHP Finance Administrator will obtain approval for payment of the expenses from the appropriate office employee. Expenses in excess of the guidelines provided in this policy must be approved by the appropriate CSHP manager.
6. Reimbursement of any expense not addressed in this policy is subject to approval by the Executive Director.
7. At the beginning of each fiscal year, the expense voucher will be updated with the current Treasury Board Allowance values, where applicable.

### **Transportation**

1. The maximum allowable transportation expense is return economy airfare (see aforementioned definition), including the cost of assigned *standard* seating and one checked bag. If a higher fare class is selected, a quote for the economy airfare should be obtained at the time of booking and should be provided to the CSHP office staff with the expense claim. Flights should be booked as early as possible in order to avoid higher fares. Transportation by bus, train, or car, including personal or rental car, is subject to this maximum for reimbursement.
2. CSHP will only reimburse the cost of travel on CSHP business. If additional flight(s) are added, arrival at the destination is before the scheduled business event or departure from the destination is after the scheduled business event, an airfare quote for dates of the CSHP approved portion of the business trip should be obtained at the time of booking. A copy of the quote should be provided to the CSHP office staff when the expense claim is submitted.
3. To avoid being bumped due to overbooking, paying additional fees for assigned *standard* seating is encouraged. These fees will be reimbursed.
4. Transportation to and from the carrier's terminal is to be by the most economical and practical means.
5. Costs associated with the mode of travel such as airport shuttle, limousine, taxi, and parking, including gratuities, will be reimbursed in full.
6. Car rental costs, including appropriate insurance, will be reimbursed when more economical than other available means of transportation, subject to the maximum noted above.
7. Travel by personal vehicle will be reimbursed at the established mileage rate per kilometre, subject to the maximum noted above.
8. Members and employees can book travel through CSHP's approved agent or directly with their carrier of choice and retain all benefits offered through personal memberships in loyalty programs.

**Travel Advance**

1. Employees travelling on CSHP business can obtain a travel advance, upon request. All expenses paid with the advance must be documented and reconciled on the CSHP Expense Voucher form, and valid receipts attached.

**Unexpected Events**

1. If travel is changed or delayed due to reasons beyond the traveller's control, reasonable transportation, accommodation, meal and incidental costs thus incurred will be reimbursed.
2. When travel is changed or cancelled for any reason, the traveler is responsible for ensuring all associated travel and accommodation reservations are adjusted accordingly. Reimbursement of any related costs incurred will be determined on an individual basis.
3. Costs incurred as a result of exceptional circumstances that are above the limits provided in this policy will be reimbursed at the discretion of the Executive Director based on receipts provided.

**Guidelines for Executive Expenses**

In general, the procedures presented in the CSHP Travel Expense Reimbursement Policy # 3.2.5 apply to CSHP Officers. For guidelines applying specifically to expenses incurred by Executive Officers, see Appendix.

## Appendix

### *Guidelines for Executive Expenses*

1. An Officer is not expected to incur personal expense on behalf of CSHP.
2. An Officer is not expected to carry CSHP expenses on personal credit. For this reason, CSHP Officers at the Executive level are provided with a corporate MasterCard and a calling card. These Officers also have access to the CSHP travel agency for booking business travel.
3. An Officer should exercise the same care when incurring expenses as they would apply to personal expenses.
4. When all persons present at a dinner or social function are otherwise covered by CSHP expense policies, it is appropriate to pay for the full meal, or other social cost. The receipt, submitted with the Expense Claim Form, is to note the name(s) or position(s) of those for whom the cost was incurred. This would include CSHP Board dinners.
5. As a general rule, it is better to error on the side of *“paying for a member”*. Some examples may assist in clarifying this statement:
  - There will be occasions when the majority of people at a dinner or social function are *“on CSHP expense”*, while one or two are not. It is appropriate to pay for the expense of the full group on a CSHP Credit Card. The names of all people included in the expense are to be listed on the receipt.
  - A similar situation may occur, when all present are on CSHP expense and a member of industry is also in attendance. The industry representative should not always be expected to pick up the tab. It is appropriate to pay for an industry person, in particular when the individual represents a company which frequently provides sponsorship of CSHP activities at the National and / or Branch level.
6. The most difficult question is determining when it is appropriate to incur expense and when it is not. Generally, this is an intuitive issue - if it does not feel appropriate to pick up the tab for a group, then do not do so. If not including one or two persons, in particular CSHP members, in the coverage would appear to make the individuals uncomfortable, then it is better to error on the side of the member and cover the expense.
7. The CSHP Expense Claim Form lists a number of categories of expense. Some additional points on key areas would include:
  - *Airfare* – With consideration for the amount of volunteer time requested from Officers, when obtaining the lowest possible airfare would require the Officer to extend their travel time unreasonably, CSHP will cover the higher cost of airfare. If in doubt, the Executive Director should be contacted to discuss an appropriate course of action.
  - *Meals* - If an Officer is dining with a friend or family member, while in attendance at a meeting on behalf of CSHP, it is appropriate for the Society to cover the cost of the Officer’s meal, including a reasonable amount of alcoholic beverages. The companion’s cost would be a personal expense. For example, the President’s spouse comes to the Midterm or Fall Board Meetings and the two individuals go to dinner on their own. The President is on a CSHP business trip and thus

covered on CSHP expense. The President's meal is a legitimate expense and half of the *reasonable* meal cost is an appropriate claim as an expense.

- *Drinks* - At formal social functions, such as a reception, paying for a personal cocktail is appropriate.
- *Other Expenses* - CSHP Officers carry out a significant amount of business on behalf of CSHP. It is not expected that these individuals be out-of-pocket personally or through their place of work. Telephone, copying, printing, etc., which are not provided through the employing institution are reasonable expenses.