

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 during duly authorized business.
- b) Where receipts are required, receipts should be submitted with the expense claim.
- c) Expenses are reimbursed in Canadian dollars.
- d) **Travel in the United States:**
 - Expenditures made in US currency will be reimbursed in Canadian dollars based on the foreign exchange rate charged. Proof of the foreign exchange must be provided (example: credit card statement showing the amount converted to Canadian dollars). Where the rate paid is not available, the Bank of Canada exchange rate will be used for the date of the expenditure.
 - Meal per diem rates are in US dollars (converted to Canadian dollars) for expenses incurred in the United States.
 - Mileage rates are not in US dollars for mileage incurred in the United States (mileage rates are reimbursed in Canadian dollars; no conversion).
- e) **Travel outside Canada and the United States:**
 - Expenditures made in foreign currency will be reimbursed in Canadian dollars based on the foreign exchange rate charged. Where the rate paid is not available, the Bank of Canada exchange rate will be used for the date of the expenditure.
- f) See FMP11 for out-of-province travel policy and approval requirements.
- g) The Finance Department should be notified of any expenses that are to be reimbursed 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.

Meal rates are as follows:

| | | |
|-----------|---------|---|
| Breakfast | \$20.00 | if travelling prior to 7:30 a.m. |
| Lunch | \$25.00 | if travelling between 11:00 a.m. and 2 p.m. |
| Dinner | \$35.00 | if travelling after 5:30 p.m. |

- b) Gratuities and taxes are included in meal per diem allowances.

- c) Should a meal expense be submitted for an amount that exceeds the meal allowance, **detailed** receipts must be provided (an explanation may also be requested) for the additional expenditure to be considered. Gratuity/tip on these meal claims should not exceed 15%.
- d) If a meal without charge is received while traveling, an expense claim cannot be submitted for that meal.

3. Accommodations

- a) Hotel receipts are required.
- b) Accommodations should be booked at hotels offering Provincial Government rates: [Business Travel Accommodation Listing](#)
- 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 for the expenditure to be considered for approval.
- f) Staff should request hotels bill the Trust directly when possible. See Forms – [FMP11.3 Hotel Direct Billing](#) for current listing.
- g) Employees are responsible for cancelling hotel reservations in time to avoid "no show" charges. The Trust will pay these charges where the employee has no control over the circumstance and is not at fault.
- h) Private Lodging – where private lodging is arranged without cost, (i.e. staying with family or friends), \$40 per night may be claimed. No receipts required.

4. Transportation

- a) When booking business travel, the lesser of the cost of airfare versus driving a personal vehicle will be reimbursed. Exceptions to this require approval from the President & CEO or Executive Director, Finance & Operations.
- b) Airfare – airfare must be booked at the most economical rate and must be approved by a Commitment Authority prior to booking flights. Receipts required.

- c) Private Vehicle Allowance – no receipts required.

Fleet vehicles should be used whenever possible, however, where a fleet vehicle is not used and a personal vehicle is used for Trust business, a mileage 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. This applies to weekday and weekend travel.

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.*

Rate: \$0.73 per km on the first 5000 km; \$0.67 per km thereafter (per calendar year).

Staff are responsible for tracking their mileage (see Forms – [FMP11.2 Personal Vehicle Usage Mileage Tracker](#)).

These mileage rates are in line with what CRA allows as reasonable and are therefore not considered a taxable benefit.

Mileage reimbursement is intended to cover all vehicle costs including, but not limited to, fuel, charging fees, insurance, repairs*, maintenance, and car washes.

**Repairs may be reimbursed if vehicle damage occurs while on business travel. See FMP20 Private Vehicle Use policy.*

- d) Ferry travel, taxi, parking, airport fees, tolls, bus/transit fees – receipts required.
- e) Vehicle rentals – receipts required. Approval must be obtained from a Commitment Authority prior to booking vehicle rentals.

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- f) Parking fines, speeding tickets, or other traffic infractions will not be reimbursed.
- 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 requires childcare, up to \$60/day may be claimed. No receipts required.
 - c) Other Expenses
Other reasonable business-related expenses incurred may be considered for reimbursement at the discretion of the appropriate Commitment Authority. Receipts must be included where obtainable.