

# COLUMBIA BASIN TRUST FINANCIAL MANAGEMENT POLICIES

## Expense Reimbursement Schedule

FM11.1

### 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, original 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) Expense claims should be submitted within 30 days of incurring the expense.
- f) The Accounting 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 between 5:30 p.m. and 7 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 Director, Finance & Operations determines foreign travel rates.

- c) Gratuities are included in meal allowances.
- d) Should a meal expense exceed the listed maximum, 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) Hotels – receipts required. Every effort should be made to book accommodations at hotels that offer the most reasonable and economic rate. Employees and directors may need to provide government I.D. for rooms booked under the Provincial Government rate.

Whenever possible, hotels should bill the Trust directly for accommodations.

- b) 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 shall normally be booked at the most economic fare. Business class may be booked if:
- (i) the flight exceeds four hours; or
  - (ii) there is a specific documented medical condition which requires the employee travel business class.

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. The source for the kilometer allowance is the most current rate set by the provincial Government.

Mileage rate: \$0.53 per km

- 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 use a calling card (receipts required for reimbursement) or make calls from their hotel room, as reasonable.

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- b) Other Expenses  
Other reasonable miscellaneous expenses incurred may be claimed, such as tolls or airport fees. Receipts must be included where obtainable. Parking fines, speeding tickets, or other traffic infractions will not be reimbursed.