



Title: **Expense Reimbursement Policy,
CSAWCC-2024-003**

Submitted By: Joshua Bell, Chief of Staff;
and Executive Assistant to the President
and CEO

Purview: Board of Directors

Date of Approval: 15 January 2024

Expense Reimbursement Policy

BE IT RESOLVED that 14855086 CANADA ASSOCIATION (hereinafter “the Corporation” or “CSAWCC”) do adopt the “EXPENSE REIMBURSEMENT POLICY” effective upon a successful vote by the Board of Directors.

1. Overview

- 1.1 Whereas the Corporation recognizes that there may be times and circumstances where National Board members, National Council members, employees (“Personnel”) may be required to travel or incur other expenses from time to time to conduct organizational business and to further the mission of the Corporation.
- 1.2 Whereas the Corporation has created this Policy is to ensure that (a) adequate cost controls are in place, (b) travel and other expenditures are appropriate, and (c) to provide a uniform and consistent approach for the timely reimbursement of authorized expenses incurred by Personnel. It is the policy of the Corporation to reimburse only reasonable and necessary expenses actually incurred by Personnel.

2. Adoption

- 2.1 Be it therefore resolved, that the Board of Directors adopt the following Expense Reimbursement Policy.
- 2.2 Be it further resolved, that no provisions of this policy shall override the foundational principles present in the By-laws, and where there is a discrepancy between this policy and the Corporation’s By-laws, the By-laws shall prevail.

3. Reimbursement Privacy

- 3.1 The CSAWCC is accountable for all personal information under its control, this includes information in receiving expense claims and in processing them. Any questions about the CSAWCC’s handling of personal information should be directed to info@csawcc-ccfcsa.ca or be referred to the Privacy Policy.



4. Expense Report

- 4.1 Expenses will not be reimbursed unless the individual requesting reimbursement submits a written Expense Report.
- 4.2 The Expense Report, which shall be submitted at least monthly or within two weeks of the completion of travel, if travel expense reimbursement is requested, must include:
- The individual's name;
 - If reimbursement for travel is requested, the date, origin, destination and purpose of the trip;
 - The name and affiliation of all people for whom expenses are claimed (i.e., people on whom money is spent in order to conduct CSAWCC's business);
 - An itemized list of all expenses for which reimbursement is requested;
 - Copies or original receipts of expenses
- 4.3 Receipts are required for all expenditures billed directly to CSAWCC such as airfare and hotel charges. No expense will be reimbursed to Personnel unless the individual requesting reimbursement submits with the Expense Report written receipts from each vendor (not a credit card receipt or statement) showing the vendor's name, a description of the services provided (if not otherwise obvious), the date, and the total expenses, including tips (if applicable).

5. General Travel Requirements

- 5.1 Advance Approval: All trips involving air travel or at least one overnight stay must be approved in advance by the individual's supervisor; however, any out-of-province travel, (hereinafter defined as the province of Ontario) must be approved by the President and CEO or the CFO.
- 5.2 Necessity of Travel: In determining the reasonableness and necessity of travel expenses, Personnel and the person authorizing the travel shall consider the ways in which CSAWCC will benefit from the travel and weigh those benefits against the anticipated costs of the travel. The same considerations shall be taken into account in deciding whether a particular individual's presence on a trip is necessary. In determining whether the benefits to CSAWCC outweigh the costs, less expensive alternatives, such as participation by telephone or video conferencing, or the availability of local programs or training opportunities, shall be considered.
- 5.3 Personal and Spousal Travel Expenses: Individuals traveling on behalf of CSAWCC may incorporate personal travel or business with their CSAWCC-related trips; however, Personnel shall not arrange CSAWCC travel at a time that is less advantageous to CSAWCC or involving greater expense to CSAWCC in order to



accommodate personal travel plans. Any additional expenses incurred as a result of personal travel, including but not limited to extra hotel nights, additional stopovers, meals or transportation, are the sole responsibility of the individual and will not be reimbursed by CSAWCC. Expenses associated with travel of an individual's spouse, family or friends will not be reimbursed by CSAWCC.

6. Air Travel and Train Travel

- 6.1 General: Air travel reservations should be made as far in advance as possible in order to take advantage of reduced fares.
- 6.2 Saturday Stays: Personnel traveling on behalf of CSAWCC are not required to stay over Saturday nights in order to reduce the price of an airline ticket. An individual who chooses to stay over a Saturday night shall be reimbursed for reasonable lodging and meal expenses incurred over the weekend to the extent the expenses incurred do not exceed the difference between the price of the Saturday night stay ticket and the price of the lowest price available ticket that would not include a Saturday night stay. To receive reimbursement for such lodging and meal expenses, the individual must supply, along with the Expense Report, documentation of the difference between the price of the Saturday stay and non-Saturday stay airline tickets.
- 6.3 Frequent Flyer Miles and Compensation for Denied Boarding: Personnel traveling on behalf of CSAWCC may accept and retain frequent flyer miles and compensation for denied boarding for their personal use. Individuals may not deliberately patronize a single airline to accumulate frequent flyer miles if less expensive comparable tickets are available on another airline.

7. Lodging

- 7.1 Personnel traveling on behalf of CSAWCC may be reimbursed at the single room rate for the reasonable cost of hotel accommodations. Convenience, the cost of staying in the city in which the hotel is located, and proximity to other venues on the individual's itinerary shall be considered in determining reasonableness. Personnel shall make use of available corporate and discount rates for hotels.

8. Out-Of-Town Meals

- 8.1 Personnel traveling on behalf of CSAWCC are reimbursed for the reasonable and actual cost of meals (including tips) subject to a maximum per diem meal allowance of \$70 per day. In addition, reasonable and necessary gratuities that are not covered under meals may be reimbursed.



9. Personal Cars

- 9.1 Personnel are compensated for use of their personal cars when used for CSAWCC business. When individuals use their personal car for such travel, including travel to and from the airport, mileage will be allowed at the currently approved CRA rate per kilometer.

10. Ground Transportation

- 10.1 Employees are expected to use the most economical ground transportation appropriate under the circumstances
- 10.2 Employees should generally use the following, in this order of desirability when determining ground transportation:
- Courtesy Cars: Many hotels have courtesy cars, which will take you to and from the airport at no charge. The hotel will generally have a well-marked courtesy phone at the airport if this service is available. Employees should take advantage of this free service whenever possible.
 - Airport Shuttle or Bus: Airport shuttles or buses generally travel to and from all major hotels for a small fee. At major airports such services are as quick as a taxi and considerably less expensive. Airport shuttle or bus services are generally located near the airport's baggage claim area.
 - Taxis: When courtesy cars and airport shuttles are not available, a taxi is often the next most economical and convenient form of transportation when the trip is for a limited time and minimal mileage is involved. A taxi may also be the most economical mode of transportation between an individual's home and the airport.
 - Rental Cars: Car rentals are expensive so other forms of transportation should be considered when practical. Employees will be allowed to rent a car while out of town provided that advance approval has been given by the individual's supervisor and that the cost is less than alternative methods of transportation.

11. Entertainment and Business Meetings

- 11.1 Reasonable expenses incurred for business meetings or other types of business-related entertainment will be reimbursed only if the expenditures are approved in advance by the President and CEO or the CFO of CSAWCC and qualify as tax deductible expenses.
- 11.2 Detailed documentation for any such expense must be provided, including:
- Date and place of entertainment;



- Nature of expense.
- Names, titles and corporate affiliation of those entertained.
- A complete description of the business purpose for the activity including the specific business matter discussed.
- Vendor receipts (not credit card receipts or statements) showing the vendor's name, a description of the services provided, the date, and the total expenses, including tips (if applicable).

12. **Parking and Tolls**

12. 1 Parking and toll expenses, including charges for hotel parking, incurred by Personnel traveling on CSAWCC business will be reimbursed. The costs of parking tickets, fines, car washes, valet service, etc., are the responsibility of the employee and will not be reimbursed.

13. **Non-Reimbursable Expenditures**

13. 1 CSAWCC maintains a strict policy that expenses in any category that could be perceived as lavish or excessive will not be reimbursed, as such expenses are inappropriate for reimbursement by a nonprofit, charitable organization.

Expenses that are not reimbursable include, but are not limited to:

- Travel insurance;
- First class tickets or upgrades;
- When lodging accommodations have been arranged by CSAWCC and the individual elects to stay elsewhere, reimbursement is made at the amount no higher than the rate negotiated by CSAWCC;
- Reimbursement shall not be made for transportation between the alternate lodging and the meeting site;
- Movies, liquor or bar costs unless determined to be necessary under business meetings;
- Membership dues at any country club, private club, athletic club, golf club, tennis club or similar recreational organization;
- Participation in or attendance at golf, tennis or sporting events, without the advance approval of the President and CEO or CFO;
- Purchase of golf clubs or any other sporting equipment;
- Spa or exercise charges;
- Clothing purchases;
- Valet service;
- Car washes;
- Toiletry articles;



- Expenses for spouses, friends or relatives. If a spouse, friend or relative accompanies Personnel on a trip, it is the responsibility of the Personnel to determine any added cost for double occupancy and related expenses and to make the appropriate adjustment in the reimbursement request;
- Overnight retreats without the prior approval of the President and CEO or CFO of the board.

14. **Miscellaneous**

14. This policy shall only be subject to amendment by the Board of Directors.
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14. This policy shall be subject to amendment, review, or striking every one (1) year
2 following its ratification by the Board of Directors.

15. **Application**

15. This policy shall apply to the entire Corporation, its subsidiaries, the National
1 Council, and Board of Directors, and any members who come into contact with the Corporation by any means.