



Financial Controls and Procedures

6. Travel and Expense Policy.

Date of original approval: January 24, 2007

Date of latest approved revision: December 20, 2012

• **Air Travel.**

- Board members and Executive Staff traveling on Board business are authorized to travel on a business class fare on any flight.
- A Board or Executive Staff member eligible for a business class fare may use up to a total of one hundred (100)% of a business class ticket to:
 - Purchase a lower fare ticket for him/her self and traveling companion. (s)
 - Cover additional hotel nights, flight legs, meals, or rental of a vehicle.

Any charges above the 100% limit will not be reimbursed by the BCCMB and will be the responsibility of the Board or staff member. In order to qualify for the "100% rule" the Board or staff member must include, with their expense claim, an airline quotation for a business class fare ticket on the specific day of travel, to the applicable destination.

The above practice has been deemed a taxable benefit for all Board and staff members, requiring the issuance of a T4 slip unless the travelling companion (s) are expected to attend the meeting or event related to the expense being claimed, such as the CFC summer meeting. (The T4 may or may not contain income, but box #40 will be filled in by staff). Board and staff members are expected to indicate in writing to accounting staff when the above practice is being utilized and to provide separate documentation for personal expenses.

• **Allowable Mileage Charges.**

- Board Members and Board staff are eligible for reimbursement for use of their personal vehicles while conducting business on behalf of the Board. The per kilometer rate will be set from time to time by the Board and will be consistent with the rate per kilometer set by Canada Revenue Agency

(CRA). Currently CRA sets a rate for the first 5000 km driven then a reduced rate for the subsequent kilometers.

- Maximum return mileage charge will be based on 100% of a business class ticket to the meeting destination at the Board approved mileage rate in effect at the time of travel.
- Cab Fares: From and to airports, hotels and meeting and meal venues will be reimbursed by the Board with a valid receipt.
- Parking: Business related parking expenses will be reimbursed with a valid receipt.
- Meals: Meal expenses will be reimbursed by the Board for Board members and staff when on approved Board business.
- Communications Allowance: Each Board member will be permitted, without being required to provide receipts, a monthly communications allowance of \$100.00. The CFC Director and Alternate will be entitled to an additional \$25.00 for a total of \$125.00 per month. This allowance is intended to cover costs related to home phone, cell phone, facsimile, long distance and blackberry charges accrued to a Board member while conducting Board business.
- Expense Accounts
 - Board and staff expense accounts and Board per diem claims should be submitted on a monthly basis no later than fifteen (15) days after the end of the month.
 - Expense accounts must include a description of the item being claimed, original receipts and in the case of air fare reimbursement, all airline boarding passes.
 - Board members may charge per diems, in addition to actual meeting days for the purposes of travel outside of the lower mainland of B.C, for reasonable time spent.
 - Board member per diem claims must include a date and description of the event and number of hours that are being billed.
 - Examples:
 - June 1, 2006 / Board meeting / full day / \$400.00
 - August 2009 honorarium - \$1600.00