

FINANCIAL AND OPERATIONAL POLICY

APPENDIX 4.1A

Policy Title: 4.1A Guidelines for Completing Expense Claims

Section: 4.0 Other

Last Approved: April 2024

GUIDELINES

For calculation of all entitlements, time of departure from a meeting or event and arrival home is to be the time when the person could have reasonably returned home. If the person wishes to stay on after a meeting, the claim form should be completed specifying the time when the person could reasonably have returned, and claims may only be made in respect of that time.

Time

For attendance at meetings or conference calls as representative of the Association:

- The actual meeting time during which the person was in attendance is used for the calculation.
- Meetings shall be claimed in 30 minutes increments and a minimum of 1 hour to be claimed.
- When serving as an Association representative, the per diem is payable only for attendance at meetings of the executive or committee, and for other events at which the executive wishes to have a presence. Travel and reimbursement or other expenses for attendance at unapproved events are not provided by the Association.

Calculation of per diem:

- Between 0 to 1 hour for a single meeting time, 0.25 of per diem rate;
- Between 1 to 4 hours for a single meeting time in one day, at 0.5 of per diem rate;
- Between 4 to 8 hours for a single meeting time in one day, at 1.0 of per diem rate;
- More than 8 hours and up to 12 hours for a single meeting in one day, at 1.5 of per diem rate;
- More than 12 hours of a single meeting in one day, at 2.0 of per diem rate

Executive and committee members are eligible for reimbursement for travel time and is calculated based on the method of travel. An individual may claim a combination of Ground and Air travel if the person is required to drive to the nearest location that services air travel. Air travel is dependent on the final destination.

Honorarium payments are taxable and subject to statutory deductions including CPP. All Executive and committee members shall have payments processed through the Association's monthly payroll and T4's will be issued in the following February of each year.

Travel

Claims are for use of personal vehicle (i.e. not rental vehicle or vehicle owned by the Association.) The per kilometer rate is established twice a year based on a formula that uses average gas prices in Saskatchewan. The intra-city travel rate is a daily flat rate to reimburse an individual for mileage going to the meeting location.

If a vehicle is rented solely for the purpose of attendance of a meeting for which the expense is being claimed, the vehicle rental charge and cost of gas, as evidenced by receipts, will be reimbursed.

Other travel expenses for airfare, bus, train, taxi, or other transportation methods will be reimbursed based on receipts.

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Individuals shall have a choice in transportation method but the travel expense reimbursement shall be reasonable and may be limited to a maximum amount. For example, if an individual chooses to drive from Regina to Toronto instead of flying, the mileage expense should not exceed the average cost of a flight.

Lodging

Where receipts are required for reimbursement, the receipt must indicate that the balance has been paid. This is to avoid double-billing the Association through expense claims and direct hotel billing accounts.

It is the responsibility of the person to cancel any hotel reservations that have been made if the person cannot attend a meeting. Reimbursement for a hotel reservation not used will not be made, except in the case of unforeseen circumstances when cancellation without penalty could not reasonably be made.

Meals

Claims for meals may be made as follows:

- **Breakfast:** If the time of departure is earlier than 7:30AM or the time of return home is later than 8:30AM. If returning home late in the evening, and the time of return home is later than midnight, claim can be made for breakfast for the next day.
- **Lunch:** If the time of departure is earlier than 11:30AM or the time of return home is later than 12:30PM.
- **Supper:** If the time of departure is earlier than 5:30PM or the time of return home is later than 6:30PM.

Claims cannot be made for meals if:

- it is provided for in the registration fee of an event.
- it is provided by the host of a meeting or paid for by someone else.
- it is provided for as part of the lodging costs.

Miscellaneous

Other expenses necessarily incurred, in a reasonable amount, as the representative of the Association, supported by receipts, will be reimbursed.

Incidentals for which a receipt is not provided, such as tips and parking at meters actually expended, to a maximum of the specified amount per day.

Expense Claim Submission

Claims, and any required receipts, shall be submitted using the appropriate form provided by the Association, within 60 days from the date that expenses were incurred.

Payroll is completed monthly for a 27th payment. Expense claims must be submitted by the 20th of each month and processed through the payroll system. (Dates are subject to change dependent on weekends on holidays.)