

## The College of Massage Therapists of British Columbia

### Expense Reimbursement Policy

#### Purpose:

The purpose of this policy is to ensure a consistent and transparent approach to expense reimbursement to elected and appointed Board and Committee members, and to College staff. The spirit of the policy is twofold: (1) to ensure that Board and Committee members and staff are reimbursed for reasonable and legitimate “out-of-pocket” expenses incurred while attending to College business, and (2) to allow the College to prudently manage financial resources.

#### Applicable to:

- Elected and appointed Board members
- Committee members
- Staff

#### General Principles:

Board and Committee members and staff are expected to act in the best interests of the College and only incur expenses that are the most economical and reasonable in each circumstance. Travellers are expected to neither profit nor suffer financial loss when travelling on College business.

Travel that combines business and personal travel will be reimbursed at the lesser of:

- √ Actual transportation expenses, or
- √ An estimate of the minimum acceptable expenses that would have been incurred if the personal travel had not taken place.

Any additional expenses arising from personal extensions to business travel are the travellers’ responsibility. Expenses for a traveler’s spouse or family members are not reimbursable.

Travellers are required to review the need for travel and use the lowest cost option that accommodates the traveler’s schedule and business requirements in accordance with this policy while allowing for flexibility to avoid penalties in the event of rescheduling. Less costly alternatives to travel, such as teleconferencing, should be used wherever possible. Whenever possible, travellers are encouraged to utilize group or corporate rates to minimize costs.

#### Allowable expenses and guidelines:

- Air Travel: Economy class is the College’s standard for all air travel. Travellers are expected to use the lowest airfare available for the required travel date(s). Traveler may upgrade to another class of travel at their own expense or by using their loyalty program points or coupons provided there is no additional cost to the college. The College will not reimburse any airline club membership fees or on-board costs. Travellers are encouraged to book their travel as far in advance as possible in order to access the most economical airfares

- **Personal Vehicles:** The per-kilometer allowance is designed to cover all costs associated with the use of a personal vehicle. The onus is on the vehicle owner to ensure that the vehicle is adequately insured (*Comprehensive and Extended Third Party Liability coverage*) and may be used while travelling to conduct college business in compliance with ICBC's policy on vehicle class rates.

The per-kilometer allowance is \$0.54.

- **Vehicle Rentals:** A rented vehicle should only be used when the rental expense is less than a taxi fare or other means of transportation. When renting vehicles for business use, the College recommends the traveller purchase additional *Rental Vehicle Coverage* through ICBC.
- **Hotel Accommodation:** Overnight accommodation is only allowed when arrival flight times do not allow the traveler to arrive on time for the meeting or if a return flight is not available on the same day after the conclusion of the meeting.

The College requires Board and Committee members to over-night at the *Holiday Inn* situated at 711 West Broadway for meetings held at the College office. The hotel will directly bill the College for this accommodation; the cost of this accommodation should not be claimed on an expense claim.

When traveling outside of the lower-mainland, hotels with a 3-Star rating may be used. Where private lodging is used in lieu of a commercial hotel, reimbursement of \$30 may be claimed.

- **Meals:** Meal allowance/per diems are:

Breakfast	\$17.50
Lunch	\$22.50
Dinner	\$35.00
Daily total	\$75.00

Where travel is for a partial day, only meals that are applicable to that portion of the day may be claimed. On the date of departure, travel must start before 7:00 a.m. to claim breakfast; before 12:00 noon to claim lunch; and, on the date of return, travel must end after 6:30 p.m. to claim dinner. If a meal is provided at a meeting, no claim for that meal can be made.

To simplify expense reimbursement, travellers may either claim the cost of the meal to the maximum of the meal per diem or claim the meal per diem without any receipt.

- **Miscellaneous Travel Expenses**

Travellers may claim receipted miscellaneous travel expenses for:

- √ Ferry and highway tolls;
- √ Ferry reservations;
- √ Bus or taxi service;
- √ Parking.

Non-receipted expenses such as a bellhop tip must be reasonable.

Non-Allowable expenses are:

- √ Parking violation fines;
- √ Elder, child and pet care;
- √ Alcohol and mini-bar charges;
- √ Entertainment and health/spa charges;
- √ Laundry services;
- √ Cancellation and other penalties that could have been avoided by a pro-active, prudent traveler.

Process for claiming travel and out-of-pocket costs:

1. The traveler must provide a detailed report of the expenses he/she is claiming. The report should present sufficient detail to permit the reviewer/approver to understand and accurately classify the expenses. For convenience, the College has developed a fillable *Expense Report Form* which will assist the claimant in claiming their out-of-pocket costs.
2. Except for Meal Per Diems and immaterial non-receipted expenses, every expense must be supported by a valid transaction record, invoice or receipt.
3. Expense claims should be submitted to the College within two weeks of the meeting/event.
4. On receipt of the claim, the expense report will be handed to the appropriate person for review and approval as noted below:

<u>Committee member</u>	<u>Reviewer/Approver</u>
Board, Governance and HR Committee, and Finance & Audit Committee members and staff	Registrar/CEO
Registration and Quality Assurance Committee members	Director, Professional Practice
Inquiry, Patient Relations, and Discipline Committee members	Director, Inquiry & Discipline

The approver may request additional information and disallow expenses not in compliance with this policy.

5. Once approved, the claim will be submitted for processing. Reimbursement will be deposited directly into claimant's bank account. Telpay, the College's electronic payment processor, will notify each person when the funds have been deposited into their account. (Board and Committee members, and staff are asked to supply their bank account information for remuneration purposes; the same bank account will be used to receive their reimbursement.)
6. Expense claims and supporting documents form part of the College's financial records and are subject to audit and review by the external auditor. Financial records are maintained for six years.

Date of Board approval: August 9, 2017  
Effective date: September 1, 2017