

CATEGORY	Finance	DEPARTMENT CODE	07
DOCUMENT #	001	DOCUMENT TYPE	Policy
DESCRIPTION	Travel and Expense		
DATE APPROVED	February 2025	NEXT REVIEW REQUIRED	February 2026
LOCATION	F:_Human Resources (Public)\Policy and Procedures\Policies and Procedures\Approved Policies		

1. POLICY STATEMENT

All Claimants should spend responsibly, ensuring expenses align with the intent and spirit of this Policy.

Before incurring any travel or entertainment expenses, individuals should assess whether these activities are necessary for business purposes. Where possible, Web-enabled meeting technology and teleconferencing should be prioritized. If travel is required, the most cost-effective option that meets business requirements should be selected without considering frequent flyer program benefits.

Claimants will be reimbursed for approved out-of-pocket expenses related to conferences, workshops, seminars, training, or business travel. Expense reports must be submitted on a timely basis and all travel must be approved based on the requirements of this policy.

2. PURPOSE

The purpose of the policy is to clarify the procedures to be followed for the reimbursement of travel, meals, and other expenses.

3. PARAMETERS

3.1 Scope

This Policy applies to:

- 3.1.1 Board of Directors
- 3.1.2 SBCI employees
- 3.1.3 External Committee Appointees
- 3.1.4 External contractors engaged by SBCI.

4. RESPONSIBILITIES

4.1 Chair of the Board

- 4.1.1 Countersign expense claims of Board Members, certifying that the expenses claimed were incurred in performance of the claimant's SBCI duties.
- 4.1.2 Approve the submissions from the Chief Executive Officer.

4.2 Chief Executive Officer

- 4.2.1 Report to the Chair on all Board member expenses on a yearly basis.

4.3 Approvers

- 4.3.1 To ensure compliance with all SBCI policies and procedures.
- 4.3.2 Responsible for ensuring claimants know of, understand and adhere to this policy.
- 4.3.3 To provide approval for expenses that were incurred while on business and that claims include all the appropriate documentation.
- 4.3.4 To ensure that conferences or external workshops/seminars are necessary, reasonable, associated with the Claimant's duties.
- 4.3.5 To ensure expenditures are within the approved annual budget allocations
- 4.3.6 To approve and Submit Claims promptly.
- 4.3.7 To plan and schedule their department's business activities and associated travel to ensure the most economical and efficient route is taken to minimize the expenditures.

4.4 Claimant

- 4.3.1 To understand and adhere to the policy.
- 4.3.2 To obtain all appropriate approvals before incurring expenses.
- 4.3.3 To submit original, itemized receipts with all claims and ensure the claim does not exceed the approved limits in this policy.
- 4.3.4 To plan and schedule their day to ensure the most economical and efficient route is taken to minimize the expenditures.

4.5 Director of Finance

- 4.5.1 To review the policy, and any accompanying documents, and notify all employees of this policy.
- 4.5.2 To retain all Board member expense claim forms and submitted receipts.
- 4.5.3 To monitor expense claims and ensure that budgetary parameters established by the Board of Directors are not exceeded.
- 4.5.4 To determine acceptable forms and processes for reimbursement.
- 4.5.5 To update the rates and ensure they align with CRA guidelines.
- 4.5.6 To approve all submissions from the Chair.

5. EXPENSE GUIDELINES AND PROCEDURES

The following outlines which expenses are eligible or ineligible for reimbursement.

5.1 Hotel Accommodations

Accommodation reservations shall be made by SBCI's Administrative Assistant, whenever possible.

5.1.1 Eligible Expenses:

- Employees shall be reimbursed for hotel/motel accommodation in a single standard room.
- Phone calls and internet connection:
 - When away on business, internet access may be reimbursed if required for normal business activity.
 - Use SBCI cell phone, whenever possible. If you do not have an SBCI cell phone, please use an alternative and provide documentation for reimbursement.
 - Roaming rates: When travelling outside of the province on business, daily roaming rates will be reimbursed if you are required to use your personal cellular phone for business. Preapproval is required prior to travel.
- Parking charges
- Room service meal expenses signed to the room must be accompanied by an itemized receipt. See 'Meals' for guidelines.

5.1.2 Ineligible Expenses:

- Movie rentals
- Bar charges/Alcoholic beverages (must be billed and paid separately).
- Laundry Services
- Items of a personal nature

5.2 Meals

- SBCI shall reimburse claimants for the cost of meals while traveling on approved business, subject to the meal allowance rates and claim requirements In Appendix A.

5.2.1 Eligible Expenses:

- Meals while travelling for SBCI Business. (Names of all individuals should be included with expense form/receipt.) When traveling for a full workday, you may claim reimbursement up to a maximum of \$70. For additional details on daily limits, please refer to Appendix A.
- If claimants are required to work at the SBCI head office (away from home office) later than 6:30pm, and total work hours in the day were greater than 10 hours, dinner may be reimbursed at a maximum of \$35 per person, inclusive of tax and gratuity.
- Expenses for a group must be claimed by the most senior person present. Expenses cannot be claimed by an individual on behalf of their approver.

5.2.2 Ineligible Expenses:

- Bar charges/Alcoholic beverages (must be billed and paid separately).
- Meal expenses may not be claimed where the meals are already included in another expense, airline, conference fees or fees of other organizations.

5.3 Air Travel

Air travel reservations shall be made by SBCI's Administrative Assistant, whenever possible.

5.3.1 Eligible Expenses:

- Most economical class available.
- For travel to/from the Airport, see Taxi Travel for guidelines.

5.4 Car Service/Taxi Travel:

Travel, using car service or taxi should be the most economical, efficient and safe option. If uncomfortable with ridesharing, the next best alternative should be used.

5.4.1 Eligible Expenses

- **Airport Car Service**
 - Travel to and from the airport should be in the most economical and efficient way. Consider the mileage to and from the airport along with the cost of parking for your personal vehicle versus the cost of an airport taxi service.
 - Arrangements for travel to and from the airport, using pre-approved car service, should be made by SBCI's Administrative Assistant.

- **Taxi**
 - Travel to and from locations where business is being conducted.
- **Uber or other ridesharing:**
 - Travel to and from locations where business is being conducted.

5.5 Train or Bus

Train or bus reservations should be made by SBCI's Administrative Assistant, whenever possible.

5.5.1 Eligible Expenses:

- Train or bus ticket

5.6 Rental Car

Rental car reservations should be made by SBCI's Administrative Assistant, whenever possible.

5.6.1 Eligible Expenses:

- Rental Fee
- Rental insurance
- Gas, in lieu of kms. Receipts must be kept and submitted
- Parking fees and tolls (including 407) incurred during business travel **(excluding regular commute to and from work).**

Note: Collision and liability/accident insurance should be purchased for every rental.

5.6.2 Ineligible Expenses:

- Fines and penalties for traffic and/or parking violations.
- Mileage is not reimbursable for a rental car.

5.7 Personal Car Usage

A vehicle safety check form must be completed when using your personal vehicle for travel greater than 50km each way. Refer to the safety check list form.

5.7.1 Eligible Expenses:

Paid Mileage, for kilometers driven while using your personal car to attend a business meeting, conference and/or training:

- Mileage rate is reviewed and communicated annually. See Appendix A for applicable rates.
- The reimbursement rate is posted in the SBCI SharePoint site and Board Portal.
- To calculate mileage for reimbursement – use mileage from SBCI's Head Office or from home, whichever is less (use Google Maps, etc. as your guide). This may vary slightly depending on your primary office location. If travelling on your scheduled home office day, the mileage is greater than a trip to the office, it is acceptable to claim the mileage from your home office location.
- Parking fees and tolls (including 407) incurred during business travel (excluding regular commute to and from work).

5.7.2 Ineligible Expenses:

- Fines and penalties for traffic and/or parking violations.

6. SUBMISSION FOR EXPENSE REIMBURSEMENT

- Complete and submit using the SBCI expense report form consistent with the responsibilities summarized in section 4. Forms and instructions can be found in the SBCI SharePoint site or Board of Directors Portal.
- All expense reports shall be accompanied with a detailed original receipt, including gratuities, service fees and HST. Any guest names shall be included with the receipt. A scan of the original receipts is preferred to a photo.
- Expense report forms should be submitted on a timely basis.
 - Expenses should be submitted 30 days from the end of the month that the expense was incurred and no later than six months from the date of expense.
 - December expenses must be submitted by January 31 of the following year.
- You may report more than one month per expense report form.
- You are individually responsible for all late fees and delinquency charges.
- Send the expense report as an excel file and all other attachments as PDF files.
- Submit the approved expense reports to SBCI Finance: finance@sbc.org .
- Expense payments are made by Electronic Funds Transfer (EFT) on a weekly basis, unless otherwise communicated.

APPENDIX A

1. Meal reimbursement Rates

Meal	Reimbursement Rates (\$CAD) *
Breakfast	\$15
Lunch	\$20
Dinner	\$35

Rates will be reviewed annually

- Taxes and gratuities are included in the meal rates.
- For travel of more than one day, the maximum allowance for any one meal (Breakfast, Lunch or Dinner) may be exceeded, but the total reimbursed will be limited to the daily maximum allowance of \$70. Receipts are required in all cases.
- When travelling to the United States, the meal guidelines are as above in USD.

2. Mileage Reimbursement Rates For Personal Vehicle used for Business Travel

- For 2025, the CRA rate is 0.72¢ per kilometer for the first 5,000 Kilometers driven. The SBCI mileage rate remains constant regardless of the number of Kilometers driven.

Approved Business travel includes:

- Travel to meetings
- Conferences
- Training

Business travel excludes

- Social events
- Optional travel
- Travel from home to work location