



CANADIAN NUCLEAR SOCIETY SOCIÉTÉ NUCLÉAIRE CANADIENNE



POLICY ON TRAVEL and OTHER EXPENSES

**Revision 14
September 13, 2019**

1.0: SCOPE

This procedure describes how CNS members should claim compensation for expenses incurred when travelling on behalf of the CNS, or for other miscellaneous expenses.

The Society prefers that members be reimbursed by their employer. In the event that the employer's support is not available, the CNS will reimburse expenses as outlined in this document.

2.0: PURPOSE

This document provides guidelines for reimbursement of Travel and Other expenses incurred by members on pre-approved CNS business.

3.0: GENERAL GUIDELINES

The CNS has a frugal approach to spending. Members travelling on CNS business should not expect reimbursement comparable to that offered by commercial or government employers. However, the CNS does not desire that members be burdened financially for conducting business on behalf of the society.

Members travelling on CNS business are expected (within reason) to minimize costs to the CNS by taking advantage of items such as discount fares, advance bookings, weekend rates, and hotel and car-rental discounts where appropriate. Minor costs associated with local travel are usually absorbed by the member.

CNS members are required to receive CNS approval prior to committing to any expense to be reimbursed by the CNS, if that expense is expected to exceed a few hundred dollars. Approval should be sought from the Holder of the CNS Account to which the expense relates (e.g., a conference, a committee, etc.) Should such prior approval not be possible, the claimant must request that the President or delegate review the circumstances to determine if any reimbursement is appropriate. Such decision will be subject to review by the Treasurer to ensure

consistency.

Advance approval is required only once per term for Council Members attending scheduled Council Meetings, after which approval is assumed to remain in place for the remainder of the term.

The CNS will not reimburse Council members located outside Canada for their travel expenses from abroad to Canada to attend meetings.

4.0: EXPENSE CLAIM GUIDELINES

The following sections summarize the guidelines for expenses which may normally be claimed when travelling on CNS business.

Out-of-pocket expenditures will be reimbursed up to actual costs, provided they are within the guidelines and supported by receipts. Small expenses without receipts may be approved, by exception.

To minimize administrative costs, CNS members should collect expenses until they accumulate to at least \$50.

Expense claims are to be sent to for approval in accordance with the process outlined in Section 5.1. Receipts must be included to substantiate any claims (receipts are not required for mileage claims but from/to location need to be specified in the claim).

4.1: Airline Bookings

- CNS members travelling on behalf of the CNS will be reimbursed for the equivalent of an economy-class ticket, except as permitted by the following:
 - When flight cancellations or travel changes outside the CNS member's control necessitate the use of business class as the only viable alternative (explanation required with claim), or
 - When unexpected events result in travel cancellation or changes, cancellation fees or associated fees will be reimbursed on a case-by-case basis (explanation required with claim).
- CNS members are responsible for ensuring they have all valid travel documents prior to embarking on travel. The CNS shall reimburse costs associated with obtaining the necessary business-related travel documents such as visas, inoculations, vaccinations, x-rays and certificates of health for entering into a foreign country.

4.2: Ground Travel

4.2.1: General

CNS members should exercise good judgement in deciding on the appropriate mode of ground transportation. Consideration should be given to cost, duration, convenience, safety and practicality. The mode of transport should be based on the safest, most practical and economical choice. Receipts are required for all ground transportation claims, except when using a private vehicle.

4.2.2: Private Vehicle Use

- a) A private vehicle may be used where it is more economical than commercial transportation or a rental vehicle, after taking into consideration safety, cost, duration, convenience, and practicality. A change to the personal vehicle reimbursement rate was proposed at CM179 and was accepted by Council; see Appendix 1 for Justification. Per the approved motion, CNS members will be reimbursed per the CRA allowance rate used after the first 5000 kms regardless of the kilometers driven in their expense claims. For example, the CRA rate for 2019 is \$0.58 for the first 5000 km and \$0.52 for any additional kilometers; thus, CNS members will be reimbursed \$0.52/km for all use of personal vehicles for the remainder of 2019. The rate will change January 1 of each year per the CRA stated rate and this policy. These reimbursements include all costs for fuel, wear and tear, and insurance.
- b) Private automobiles must be insured for a minimum of \$1,000,000 public liability and property damage to qualify for business use. The CNS assumes no responsibility for additional insurance premiums or related costs as a result of accidents. CNS members are encouraged to consult with their insurance broker.
- c) The amount claimed for the use of private automobiles must not exceed the total cost which would be incurred on vehicle rental, including fuel. Rental costs can be estimated from rental-company websites. Deviations from this requirement would be based on justifiable circumstances such as time, cost and safety (see Section 4.2.3 below)
- d) Travelling on CNS business in local areas via private vehicle is reimbursable, see a) above for conditions and appropriate reimbursement rate.

4.2.3: Use of Rental Cars

Rental cars are often required for travel. For longer car trips, it may cost the CNS less if a rental car is used rather than a private automobile (see item c in 4.2.2). Rental-car costs vary widely with the type of car chosen. The CNS will cover reasonable rental and insurance costs based on economical choices. The cost of fuel incurred on a car rental will be reimbursed. All claims must be supported by receipts.

4.2.4: Traffic Violations

The CNS accepts no responsibility for traffic violations – including parking tickets – incurred while using either rental or personal vehicles. Safety is important to the CNS, drivers are expected to adhere to all rules of the road, obey all speed limits, and to refrain from using handheld devices while travelling on CNS business.

4.2.5: Highway Tolls

Highway tolls are reimbursable supported by receipts. CNS members are encouraged to use non-toll routes when this will not introduce unreasonable delays, justification of why toll highways were used must be included in the expense report.

4.3: Accommodation

Members of the Society are encouraged to seek economical accommodations. Exceptions may occur under the following conditions:

- The Conference is held in a particular hotel, and
- The location of a less expensive hotel may cause significant inefficiencies.

CNS members are responsible for cancelling accommodations which have been reserved but will not be used. Guaranteed reservations need to be cancelled per the hotel's policies.

CNS members should minimize the costs of telephone communications to avoid roaming and hotel long-distance charges.

4.4: Meals

Meals consumed while travelling on CNS business will be reimbursed with supporting receipts. Compensation will normally be limited to \$25 for lunch and \$50 for dinner, excluding HST and gratuity. Alcoholic beverages will not be covered.

Meal allowances will not be paid for local-area travel, unless the CNS member is required to be away from the member's home location over a meal period. In addition, meal allowances will not be paid where the meal was supplied by a third party. Where a member has incurred out-of-pocket expenses to supplement meals provided, the actual incurred costs may be reimbursed, based on receipts.

4.5: Other expenses

Actual and reasonable costs for other necessary expenditures, such as parking, will be reimbursed.

4.6 Health Insurance

The CNS **requires** members travelling **outside of Canada** on approved CNS business to **have travel health insurance** to cover medical costs should the member require medical attention. Those members who do not already have travel health insurance will need to purchase specific coverage for the dates associated with the CNS travel and include this cost as part of the travel request. If the travel is approved, the CNS will reimburse the member for the cost of the travel health insurance as part of the expense claim provided receipts are provided. It should be noted that **the CNS is not liable for any medical-related costs incurred during travel.**

4.7 Best Practice Guidelines

- Schedule your trip to the shortest time interval actually needed
- Book your flight early, do not wait to the last minute after cheap seats are gone.
- If you are not flying, use transportation at reasonable cost: train, standard rental car, etc.
- Book your hotel room early, using the conference block rate if applicable. Book before the cutoff date for the conference room block, even if you may need to cancel later. Or stay in hotels with reasonable rates.
- Except in special circumstances as approved, if the conference room block is no longer available for a late reservation, the CNS will cover any room invoice up to 10% above the advertised advance booking price. The balance will be paid by the claimant.
- Booking at cheaper rate than the conference block rate (if possible) is encouraged, but please identify yourself with the conference when you make your booking.
- Eat in restaurants with reasonable prices, with suggested limits of \$15, \$25, and \$50 for breakfast, lunch, and dinner.

5.0: Expenditure Authorization

All expenditures that exceed a few hundred dollars must be approved in advance by the CNS individual approving the expense claim (the Account Holder). The CNS Expense Claim Form must be used to outline the anticipated expenses. The approval authority will review the purpose and timing of the proposed trip to ensure that economical options have been chosen and will check that the expenses are covered by approved budgets.

The following should be considered when submitting a travel request or an expense claim:

- Reimbursement of unplanned expenses/activities will need approval from the Treasurer in consultation with the Executive Committee before reimbursement.
- GST or HST (when applicable) must be shown separately for each amount included on a per-item basis.
- Note that inclusion of a travel item in the annual budget approved by CNS Council does not constitute pre-approval of that travel; it only modifies the requirement for pre-approval by delegating that authority to the responsible account holder.
- Separate expense reports should be submitted for conference/non-conference items due to

variations in approval procedures.

- A maximum of four accounts can be used per expense report.
- A maximum of 25 items can be used per expense report.

5.1: Expense Report Approval Process:

5.1.1: Conference/Course Related Expenses:

1. Fill out expense report (see Appendix 2 for guidance), ensure all fields are filled out correctly, print/PDF report and sign it.
2. Send the following electronically in a single email:
 - a. Excel Expense report
 - b. Signed (.PDF/.JPG/etc.) expense report
 - c. Scanned (.PDF/.JPG/etc.) receipts to provide basis of claim
3. Include the following addressee's:
 - a. The Conference/Course Treasurer.
 - b. The CNS office (cns_office@cns-snc.ca)
4. The Conference/Course Treasurer will approve/reject expenses. Rejected expenses will be returned to the claimant. Approved expense reports will be forwarded to the Program Chair for final approval. The Conference/Course Treasurer will forward the approved report (including all attachments) to the following individuals:
 - a. The Program Chair.
 - b. The Claimant.
 - c. The CNS Treasurer (treasurer@cns-snc.ca)
 - d. The CNS office (cns_office@cns-snc.ca)
5. Upon approval, the approval email, indicated a request for payment will be sent by the Program Chair to the following:
 - a. The Claimant.
 - b. The Conference/Course Treasurer
 - c. The CNS Accountant (amanda@blosser.ca)
 - d. The CNS Treasurer (treasurer@cns-snc.ca)
 - e. The CNS office (cns_office@cns-snc.ca)

5.1.2: Non Conference/Course Related Expenses:

1. Fill out expense report (see Appendix A for guidance), ensure all fields are filled out correctly, print/PDF report and sign it.
2. Send the following electronically in a single email:
 - a. Excel Expense report
 - b. Signed (.PDF/.JPG/etc.) expense report
 - c. Scanned (.PDF/.JPG/etc.) receipts to provide basis of claim
3. Include the following addressee's:
 - a. The associated Division/Committee/Branch Chair or CNS Executive associated with the expenses (if unknown or unsure send to the CNS Treasurer – treasurer@cns-snc.ca).
 - b. The CNS office (cns_office@cns-snc.ca)
4. The approval authority will approve/reject expenses. Rejected expenses will be returned

to the claimant. Approved expense reports will be forwarded to the CNS Treasurer for final approval, or to the CNS President in the event that the CNS Treasurer is the account holder. CNS Treasurer/President will forward the approved report (including all attachments) to the following individuals:

- a. The CNS Treasurer/President.
 - b. The Claimant.
 - c. The CNS office (cns_office@cns-snc.ca)
5. Upon approval, the approval email, indicated a request for payment will be sent by the CNS Treasurer/President to the following:
- a. The Claimant.
 - b. The approval authority (first approver)
 - c. The CNS Accountant (amanda@blosser.ca)
 - d. The CNS office (cns_office@cns-snc.ca)

Appendix 1

Justification for changes to kilometer reimbursement rates for CNS members when using personal vehicles

Historically CNS has reimbursed members for expenses incurred when using their personal vehicle. No policy exists with respect to when to review the reimbursement per kilometers driven rate or the magnitude by which to increase or decrease this rate. The current CNS personal automobile allowance rate of 44 c/km has not changed for several years. This compares with the CRA rate of 58 c/km for the first 5000 km and 52 c/km for kilometers driven after that (reference <https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/benefits-allowances/automobile/automobile-motor-vehicle-allowances/automobile-allowance-rates.html>.)

The Executive agreed the current allowance of 44 c/km did not adequately reflect the costs associated with driving the Members personal vehicle on CNS business. Thus, It is proposed from henceforth, CNS members use the CRA allowance rate used after the first 5000 kms regardless of the kilometers driven in their expense claims. Thus the rate for 2019 now becomes 52 c/km. While this is an 18% increase in the automobile allowance rate, the overall CNS budget impact is expected to <1% as the total Council expenses are 7% of total expenditures.

For ensuing years the rate will vary as the CRA rate varies.

John G. Roberts.
25 May 2019.

Appendix 2

The Expense Claim form, most up-to-date version is included on the CNS website. This form must be used for submitting all expense claims. Most of the form requirements are reasonably obvious; the following explanations cover additional aspects, notes are included in the form as a guide – these can be seen by hovering the mouse over associated cells of the Excel expense report:

- Cells highlighted in gray are automatically calculated for office purposes only – please do not make any changes to highlighted cells.
- Section 1 (Claimant Information):
 - Fill out your name, address, email address, report date, and select a payment method.
 - Payment methods available include cheque (will be mailed to the address on the expense report), and interac e-transfer (will be emailed to the address on the expense report). To accept an e-transfer, the claimant must utilize online banking. Payments exceeding \$3000.00 will have to be processed in multiple transactions due to the limitations of the interac system.
- Section 2 (Claim Justification):
 - Select the account(s) that are represented on the expense form (maximum of four) and provide a brief rationale for the claims. All included accounts must be listed in this section.
- Section 3 (Claim Details)
 - Include date that expense was incurred – one item per line
 - Include a brief description of the expense item
 - Select the appropriate account from the list
 - Select the appropriate expense type and purpose from the lists
 - For mileage expenses (personal vehicle), include the number of kilometers, for non-mileage expenses this cell will include the voucher number. A voucher number (1, 2, 3,...) is to be applied to each receipt for tracking purposes.
 - Include the GST/HST-Free amount (amount of expense minus GST/HST). Note that mileage expenses do not incur GST/HST.
 - Include GST/HST amount on next column (this column is \$0.00 for mileage claims).
 - Include the total amount on the final column (this is the amount that will be reimbursed to the claimant).
- Sign the report and submit for approval as per the guidelines in Section 5.