

Financial Policies

Financial Policies			
NAME OF POLICY	Financial Policy No. 3 – Travel and Reimbursement Policy		
APPLICABLE SECTIONS OF THE ACT, BY-LAWS AND REGULATIONS and/or PURPOSE	Ensuring Effective Stewardship of CPATA Assets		
RESPONSIBILITY	CEO and CFO		
APPROVED BY	EFFECTIVE	REVIEWED	REVISED
Chief Executive Officer *Reviewed and approved by Board of Directors 2024-05-15	2021-12-01	2024-05-15	2024-05-15

Rationale

Clear policies must be in place to support an understanding of the requirements and authorizations for travel and hospitality expense reimbursement by Directors, Committee members, fractional professional consultants and CPATA staff.

Under the Government of Canada’s Proactive Disclosure CPATA is required to report Travel and Hospitality Expenses for publication as part of the Access to Information Act.

Principles and Values

CPATA reimburses only those reasonable expenses necessarily incurred while travelling on CPATA business. These expenses do not constitute income or other compensation that would open the way for personal gain. Any deviations from the policy must be approved by the CEO and/or Chair of the Board in writing before reimbursement will be made.

All expenses must be the most economical, cost-efficient option unless otherwise expressly permitted in this policy.

Travel and other reimbursable expenses must be approved by the CEO or their delegate before reimbursement will take place. CEO expenses must be approved by the Chair of the

Board of Directors or their delegate. Expenses will be approved by electronic means such as via email or using electronic signature.

A travel expense claim submitted for reimbursement for any expense that was not incurred in accordance with this policy, or any fraudulent or other misuse or misappropriation of CPATA funds, may result in disciplinary action, including but not limited to, termination.

Travel and Accommodations

- Flights should be booked using the least expensive economy refundable fare and at least one month in advance to receive the lowest fare available when possible.
- Travel is compensated for economy class fares for air and train travel. Reasonable baggage and economy seat fees will be compensated.
- Ground transportation associated with air or train travel is compensated.
- Travel by car is reimbursed at the per kilometer rate paid by the Treasury Board. For 2024 the rates have been set at \$.70 per kilometer for the first 5,000 kilometers driven and \$.64 per Kilometer after that.

*Link to Government of Canada website (updated annually) Note: Mileage reimbursement for personal car = \$.70/km**

- International travel with flight times exceeding six (6) hours may be in Business or Executive Class.
- Accommodations will be reimbursed at the hotel rate negotiated by CPATA for attendance at in-person Board or Committee meetings or at the designated conference venue if travel is to attend a conference on behalf of CPATA.
- Where pre-approved by the CEO, rental cars may be used for travel and will be reimbursed along with fuel purchased for the trip.

Meals and incidental expenses

The College has adapted a per diem method for reimbursing individual Meals and Incidental expenses during travel. The rates chosen are based on Canada Revenue Agency's (CRA)

Directive on Travel¹ and are as follows:

Breakfast	\$24.35
Lunch	\$24.65
Supper	\$60.45
Incidentals	\$ 17.50

- Meal and incidental receipts are not required to be submitted to CPATA with expense claims for reimbursement when per diems are claimed.

¹ Web address for Government of Canada Appendix on meals and allowances: <https://www.canada.ca/en/revenue-agency/corporate/about-canada-revenue-agency-cra/travel-directive/appendix-b-meals-allowances-october-2023.html>

- All amounts include taxes and are in Canadian Dollars when travelling in Canada and USA Dollars when travelling to the USA. In general GST/HST Input Tax Credits (ITC's) are refundable at 50%, the CFO will review the treatment for all meal expenses.
- Rates will be revised and communicated when CRA makes adjustments.

Additional Reimbursable Expenses

- Meals and Entertainment costs where per diems are not appropriate must be supported by detailed receipts and include details on who attended.
- As CPATA is operating as a mostly virtual organization, there are expenses required for staff to operate remotely. Reasonable and appropriate expenses will be reimbursed upon approval. These types of expenses include:
 - Office supplies for home offices (stationary, pens, paper, etc.)
 - Office furniture and equipment (chairs, monitors, desks, docking stations, mouse, keyboard, headsets, etc.)
 - Long-distance phone calls or a reasonable portion of cell phone costs as determined by employment agreements and/or CEO.
 - Other reasonable expenses as approved by the CEO
 - Note - Computers will be purchased by CPATA and provided to employees
- Reasonable professional fees and industry memberships that are related to employees' employment will be reimbursed and must be approved by the CEO.
- Receipts must be provided for reimbursement of any expenses (except per diems)
- Board and Committee Remuneration may be claimed using the CPATA Expense Claim Report. However, for Board members, payments will be made through CPATA's payroll provider to help ensure proper treatment of statutory remittance requirements (i.e. income tax and CPP).
- The CPATA Expense Claim Report – Part 2 Remuneration and Payment Details form must be completed and approved before payment is to be made. A Sample of the form is attached to this policy.

Claiming for Expenses

- A sample CPATA Expense Claim Report is attached to this policy. This form must be used for all expense claims. Claims must be accompanied by receipts and are to be submitted to CPATA within 60 days.
- Detailed receipts that show what was purchased and the sales tax (GST/HST) paid must be provided for reimbursement of any expenses.
- Detailed receipts are not required if claiming a per diem for meal(s), however, the dates and location related to the meal expenses must be recorded on the expense claim report. Any applicable GST/HST will be calculated/confirmed by the CFO.

- Reimbursements will be made electronically as part of the monthly payment process to suppliers.
- The CFO will review expense reimbursements to ensure compliance with this policy. Such review will include ensuring proper categorization of expenses and sales taxes.

Access to Information Act (Hospitality and Travel expenses)

For Directors, College committee members and Executive level staff members all Travel and hospitality expenses are required to be published as part of the Access to Information Act and must disclose:

Hospitality Expenses:

- Name and title of individual reimbursed for College related expenses
- Purpose of hospitality activity
- Start and end date of the activity
- Municipality where the hospitality activity took place
- Name of commercial establishment or vendor involved in the hospitality activity
- Attendees (CPATA Officials)
- Attendees (guests)
- Total cost
- Additional comments

Travel Expenses:

- Name and title of individual reimbursed for College related expenses
- Purpose of Travel
- Travel start and end date
- Places visited
- Airfare, other transportation, Lodging, meals and incidentals, and other Expenses
- Total Amount
- Additional comments