



## The Canadian Association of Critical Care Nurses

# Policy Statement

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### Expense Policy

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This policy applies to all volunteers and staff who incur expenses on behalf of the CACCN including attending or participating in meetings, events, and conferences (“events”) while carrying out CACCN business.

The purpose of this policy is to ensure volunteers have a clear understanding of the guidelines, policy, and procedures around travel and the incursion of travel-related expenses, including the kind and method of business travel that is considered appropriate, in what circumstances pre-approval is required, and how travel-related expenses should be claimed.

Board, Committee, Chapter Members, and other Volunteers are authorized to incur expenses related to association business upon approval by the Board.

The purpose of the expense report and subsequent reimbursement is to ensure individuals will not be out-of-pocket for expenses incurred because of participating in CACCN activities.

### Expense Report Information

- ✓ all expenses with original receipts are submitted via the CACCN Expense Form.
- ✓ the expense form is provided in excel format.
- ✓ expenses are clearly noted in the appropriate column(s).
- ✓ PST/GST/HST must be specifically noted to assist with preparing taxation forms.
- ✓ o submits an expense report – members complete, and email with **scanned receipts** to the CACCN Chief Operating Officer.
- ✓ while original receipts do not need to be sent to National Office, members should retain the receipts for a minimum of three months, should they be requested.
- ✓ expense reports must be submitted to the Chief Operating Officer within **thirty (30)** days of the expense being incurred.

## Allowable Expenses

The following guidelines for allowable expenses apply:

### ✓ **Travel**

- travel is covered to and from meetings on specific arrival/departure dates.
- transportation is paid as per the most economical mode available.
- travel expenses will be covered for fare plus seat selection and one bag.
- should a member choose to drive, and the cost of air/train is less than the mileage expense, CACCN will pay the amount equivalent to the cheapest mode of travel.
  - **Airfare** – economy airfare is the maximum amount acceptable for travel in Canada and the US.
  - **Rail** – economy rail is the maximum amount of train fare.
- members are encouraged to take advantage of discounted flights whenever possible, to minimize costs.
- transportation is arranged by the COO and paid by Corporate Visa where possible.
- only the minimum requisite travel will be covered (i.e., no additional flights or rail other than direct arrival and return with necessary stopovers) unless alternate arrangements have been made with the COO.
  - should a board member wish to travel earlier/later or from/to another destination, the cost will be covered based on the designated travel days and home airport departure.
  - Any cost differential above the designated travel dates/home airport departure must be paid by the Director via e-transfer to treasurer@caccn.ca within 30 days of travel booking.

### ✓ **Taxi, bus, ride-share, parking fees**

- taxi and bus charges will be fully reimbursed.
  - a receipt for taxi charges must accompany the expense report
- parking fees will be fully reimbursed:
  - a receipt must accompany the expense report
  - valet parking is not an allowable expense – unless that is the only mode of parking offered at the hotel
  - members who choose to use valet parking when self-parking is available, will be reimbursed at the applicable hotel self-parking rate per day
  - *Members with mobility issues may request consideration from the COO for valet parking to be fully reimbursed*

## ✓ **Personal Vehicles**

- Personal vehicles may be used when overall economy is ensured.
- Travellers who choose to travel by personal vehicle may claim the kilometric rate in effect at the time of travel or the equivalent of the total travel cost of economy airfare/rail, whichever is less.
- CACCN's per km rate is \$0.70 and is based on the Government of Canada guidelines.
- Mileage is determined using Google Maps.
- Additional travel expenses incurred because of the election to use a private vehicle may not be claimed unless the use of the private vehicle is justified.

## ✓ **Vehicle Rentals**

- Vehicle rentals must be pre-approved by the Board of Directors.
- When approved by the Board, the following inclusions will be reimbursed: collision insurance and gasoline or at CACCN's per km rate, whichever is less.
- Vehicle rentals shall only be used in non-routine travel situations, including:
  - taxi service is not available or cost effective; or
  - location of the meeting is not easily accessible via public transportation from an international airport; or
  - large quantities of materials are being delivered to a meeting location by the traveler; or
  - situations where it is more economical to use instead of other means of transportation (i.e. short trips, or where sharing makes this alternative more attractive).
- If, due to personal preference, a traveller opts to rent a vehicle instead of using other means of transport, the maximum amount payable will be the equivalent of taxi fare to and from the airport to the meeting location.

## ✓ **Tolls and Tickets**

- Toll claims when vehicle travel is authorized will be reimbursed.

## ✓ **Meals Per Diem**

- Members, volunteers, and staff travelling on behalf of the association are reimbursed for the actual cost of meals (including taxes and gratuities) based on the Canada Revenue Agency allowances issued annually in April.
- Meals are subject to a maximum per diem meal allowance per day in local currency.
- Meals are subject to the terms and conditions established by the association relating to the per diem meal allowance.
- The maximum per diem is not cumulative and balances cannot be carried forward.

- **Terms and Conditions**
  - CACCN's per diem rate is based on the Government of Canada – Canada Revenue guidelines<sup>1</sup> issued annually.
  - When a meal is provided as part of a meeting or conference, the meal is not applicable for per diem and cannot be claimed.
  - Meals are not cumulative (i.e., cannot be combined).
  - Daily maximum is \$ 111.80 based on the following:
    - Breakfast \$27.95 (taxes included)
    - Lunch \$27.00 (taxes included)
    - Dinner \$56.85 (taxes included)
    - Gratuity \$17.50 per day (all meals included based on the NET amount of the meal)
  
- **Meal Maximum Expense**
  - *itemized receipts* must be provided showing meal, tax, gratuity.
  - credit/debit card receipts listing total of expenses will not be accepted.
  - gratuities shall not exceed \$17.50 per day.
  - if providing meals for multiple persons, approval is required from the board of directors and the individuals included at the meal should be listed along with the reason for the meal and the appropriate per diem per person.
  - the reimbursement amount will include all taxes and gratuities.
  - Meal expenses over \$111.80 per day will be discounted to the per diem rate.
  
- **In room meal service:**
  - is to be included and expensed under the daily meal per diem.
  - is subject to the maximum allowable of the daily meal per diem.
  - is payable by the member and submitted for reimbursement (receipt must show itemized meal purchased including taxes and gratuities).
  
- **Allowable expenses do not include alcohol and items purchased outside of meal periods (i.e., beverages, snacks, etc.):**
  - Alcohol purchases included in the total meal charge, must be removed (calculation net, plus portion of gratuity and portion of tax) from the total claimed on the expense claim.
  - ideally separate alcohol/food receipts should be requested however this may be a challenge for the server.
    - **Exceptions to the policy**
      - in exceptional circumstances, certain Board and staff may pay for a non-board/staff members' meal, provided that the member is conducting association business during the meal and has

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<sup>1</sup> <https://www.canada.ca/en/revenue-agency/corporate/about-canada-revenue-agency-cra/travel-directive/appendix-b-meals-allowances-october-2024.html>

obtained approval from the Treasurer and/or Chief Operating Officer in advance of doing so.

- board Members or the COO may provide wine with the meal with prior approval. When approval is granted, depending on the number of attendees, one bottle of red and one bottle of white wine will be provided. Recognizing the markup on wine, such bottles of wine may not exceed \$50/bottle.

✓ **Accommodation**

- will be single accommodation
- accommodation will be reimbursed in full for room/tax only.
- should shared accommodation be unavoidable, the association:
  - will be responsive to diversity of gender and sexual orientation.
  - single accommodation preference may be requested via email or letter to the Chief Operating Officer.
  - all accommodation preference requests are private and confidential.
  - accommodation preferences are to be submitted prior to each meeting where accommodation will be booked.
- should colleagues **choose** to share accommodation, **both** parties must contact CACCN National Office to indicate their preference to share.
- accommodation will not be reimbursed when billed to the CACCN / Dynamics Master Accounts.
- when booking own accommodation members are required to obtain the best possible rate for accommodation.
- if not billed to a master account, an original or scanned receipt showing, room, destination marketing fees (if applicable) and taxes must accompany the expense report.
- Allowable expenses do not include in-room entertainment, dry cleaning charges and/or any additional charges other than room rate / Destination Marketing Fees / applicable taxes.

✓ **Photocopying, printing, postage, and courier charges**

- a receipt must accompany the expense report
- postage: if necessary, the two (2) day Express Post can be used.
- courier: Federal Express and Purolator may be used
  - for courier, contact the Chief Operating Officer for account numbers.

✓ **Telephone, internet charges**

- use of the video and teleconferencing is encouraged.
- Video includes Teams and Zoom.
  - contact National Office for video and teleconferencing account codes.

- If video and teleconferencing is not used, phone calls are to be listed on an expense report and a copy of the applicable telephone billing highlighting the calls should be included.
- internet will be provided via hotel accommodations for communication purposes.
- when contacting National Office by telephone the toll-free line 866-477-9077 should be utilized.

## **Non-Allowable Expenses**

The following are not allowable expenses and will not be reimbursed:

- ✓ alcoholic beverages.
- ✓ meals over the per meal amount / per diem – reimbursement up to the allowable amounts daily.
  - items purchased outside of meal periods are not allowable expenses unless approved (i.e., beverages, snacks, etc.).
- ✓ collect calls/calls where conference calling could/should be used.
- ✓ travel expenses over and above the most economical mode of transportation.
- ✓ travel expenses outside of the designated travel days or outside of the director's home airport – unless prior approval is granted and differential in cost is reimbursed to the association.
- ✓ valet parking, exceptions made under mobility request.
- ✓ in room entertainment.
- ✓ dry cleaning charges.
- ✓ Traffic violations and/or accidents, while travelling on association business.

## **Expense Reimbursement**

- ✓ claims for expenses not listed above must be preapproved by the Board and/or the COO.
- ✓ claims for reasonable expenses other than those covered above must be clearly identified with a detailed explanation and accompanied by scanned copies of the original detailed receipts.
- ✓ expenses shall be submitted within 30 days of the date of the expense.
- ✓ expenses shall be submitted on the appropriate form.
- ✓ expenses shall be reimbursed when proper documentation has been provided (i.e., original, or scanned receipts and an accepted CACCN Expense Form).
- ✓ CACCN will not reimburse for claims received more than 60 days from the date of travel.
- ✓ etransfer or cheque will be utilized to pay the expense claim.

*Approved by the CACCN Board of Directors*

*Revised February 2025 / January 24, 2023*