

ESIO Board Travel and Expense Policy

This policy is designed to assist Directors in reporting expenses incurred while conducting ESIO business activities.

ESIO expects Directors to act responsibly and professionally when incurring and submitting costs. The organization will reimburse Directors for reasonable expenses on pre-approved business. This includes, for example, travel fares, accommodations, meals, tips, technology charges and purchases made on behalf of the organization.

Expense Claims that will exceed \$1,000 per trip or event will require the prior approval of at least two members of the Audit and Finance Committee. Expense Claims that will exceed \$5,000 per trip or event, will require the prior approval of the Chair and Vice-Chair of the Board of Directors.

Directors submitting a travel claim from approval or reimbursement must recuse themselves from the approval or decision process.

ESIO does not pay for local travel to and from the office, Board meetings or other local events, other than automobile parking charges.

General guidelines

- Original receipts are required for reimbursement of all expenses except for per diems. These expenses include:
 - Original boarding passes for airplane/train travel
 - Credit card receipts
 - Detailed merchant receipts
- Receipts must be accompanied by a summary which outlines:
 - The nature of the expense
 - The name and titles of the individuals involved
 - The purpose for the expense
- Expense summaries must be submitted with receipts and approved by two members of the Audit & Finance Committee.
- All expenses and summaries must be submitted within 60 days to the Treasurer for payment.

Travel guidelines

- If Directors use their vehicles for long distance business travel, mileage will be reimbursed as per Canadian Government Expense Benefit rates, which in 2019 are:
- 58¢ per kilometre for the first 5,000 kilometres driven;
- 52¢ per kilometre driven after that;
- appropriate parking charges.

Annual updates can be found at the following link:

Website page: <https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/benefits-allowances/automobile/automobile-motor-vehicle-allowances/automobile-allowance-rates.html>

ESIO will not be responsible for fuel, maintenance, traffic or parking violations.

Meal Allowances/Per Diems

1. Travel in Canada (and the U.S.*)	Canadian \$ (taxes included)			
	Canada (all Provinces) & USA (except Alaska)	Yukon & Alaska	Northwest Territories	Nunavut
1.1 Meal allowances				
Breakfast	20.25	20.90	25.65	26.95
Lunch	19.85	21.15	27.85	36.45
Dinner	50.00	58.50	61.55	89.20
Meal allowance total	90.10	100.55	115.05	152.60

* Meal allowances in the U.S. are the same, but reimbursed in U.S. dollars.

Website page: <https://www.canada.ca/en/revenue-agency/corporate/about-canada-revenue-agency-cra/travel-directive/appendix-c-meals-allowances-october-2018.html>

Other

- Directors are encouraged to fly coach class with the lowest available airfare for non-stop travel.
- If a car rental is required, Directors are requested to rent mid-sized or compact vehicles. Directors will be reimbursed for the fuel costs associated with renting a vehicle.
- Directors will be reimbursed for reasonable hotel accommodations. Discounted room rates should be requested at the time of room booking.
- Per Diem rates for meal and incidentals will be provided; no receipts are required.
- Per Diem rates will not be paid where other meal arrangements are provided. For example, a luncheon included with an event.
- The following list includes examples of non-reimbursable expenses:
 - Personal travel insurance
 - Personal reading materials
 - Childcare
 - Toiletries, cosmetics, or grooming products
 - Expenses occurred by spouses, children or relatives
 - In-room movies or video games
 - Sporting activities, shows, etc.

Any questions related to the content of this policy or its interpretation should be directed to the Treasurer.

Approved by the Board of Directors:

Date

Treasurer

Chair

APRIL 2, 2019

