



CWRA Travel Reimbursement Policy

Preamble

This policy covers two types of travel:

- Canada Revenue Agency's (CRA) ruling on travel expenses for volunteers with respect to a charitable donation.
- Travel expenses that are directly reimbursed by CWRA. This includes Staff, SYP, etc, for travel that is required by CWRA.

The travel policy is specifically related for travel to conduct CWRA National Board Business.

Travel for CWRA workshops, conferences and other activities not related to Board business, may be governed by other approval/payment processes, but should follow the general intent of this policy.

Charitable Donation Travel

Under this ruling CRA permits volunteers to claim travel expenses, be reimbursed for these expenses, and then donate the reimbursement to a registered charity.

- CRA's ruling conditionally allows volunteers to claim volunteer expenses as charitable gifts.
- Further information can be found at CRA's Website. See links below.

This CWRA policy outlines conditions and process for obtaining a charitable donation receipt for travel and accommodation expenses incurred by members of CWRA's National Board of Directors when conducting CWRA business, .

It is expected that National Directors will be prudent in their transportation, accommodation, and meal expenses.

Process:

1. All National CWRA Directors who wish to obtain a charitable donation tax receipt must submit to the National President and/or the president-elect their intent to incur travel expenses on behalf of CWRA. A minimum of two weeks notice in



- advance of the travel is required. Directors are encouraged to seek approval and make travel plans as early as possible to ensure they obtain the best available rates.
2. The National President, authorises the expenditures and conditions associated with them via written approval of the pre-travel expenses declaration, prior to the travel.
 3. Upon written approval, the National Director makes arrangements for travel, conducts travel on behalf of CWRA, and obtains receipts for approved expenditures.
 4. Upon completion of the travel, the National Director submits an expense form with original receipts attached. The expenses will be approved by the National President or president-elect.
 5. The following statement must be signed and attached to the expense form.
 - I _____ direct that the funds to which I am entitled by way of reimbursement for _____, and would otherwise be forwarded to me by cash or cheque, be transferred to Canadian Water Resources Association as my gift.
 6. The person providing the charitable donation should also state where they would like their donation to be directed: Scholarship Fund; Project WET Fund; General Fund, etc.
 7. Finance officer will forward a charitable donation receipt for the identified expenses.

Directly Reimbursed Travel

This CWRA policy outlines conditions and process for obtaining reimbursement for travel and accommodation expenses incurred when conducting CWRA business.

It is expected that travellers will be prudent in their transportation, accommodation, and meal expenses.

Process:

1. Anyone wishing to be reimbursed for travel expenses must submit to the National President and/or the president-elect their intent to incur travel expenses on behalf of CWRA. A minimum of two weeks notice in advance of the travel is required. Travellers are encouraged to seek approval and make travel plans as early as possible to ensure they obtain the best available rates.
2. The National President, authorises the expenditures and conditions associated with them via written approval of the pre-travel expenses declaration, prior to the travel.



3. Upon written approval, the Traveller makes arrangements for travel, conducts travel on behalf of CWRA, and obtains receipts for approved expenditures.
4. Upon completion of the travel, the Traveller submits a detailed expense form with original receipts attached. The expenses will be approved by the National President or president-elect.
5. Finance officer will forward payment to the traveler for approved expenses.

Allowances

CWRA claims GST/HST rebates on allowances. To claim the rebate, two things are required: (1) Proof that GST/HST was charged and (2) The GST/HST was paid. Both of these things are required to make the claim and should be shown when claiming the reimbursement so that CWRA can maximize the rebate. Loss of rebate applies to all expenses but most commonly from meals and travel. The itemized bill lists the food and drinks and breaks out the taxes. The credit card slip proves that the claimant paid but does not itemize the tax. Both of these enables CWRA to recoup 50% of the GST and between 50 to 82% of the provincial portion of the HST. If any of the travel booking screens itemizes GST/HST they should be printed and sent with the reimbursement claim.

a. Travel

- Reimbursement for taxi, airplane, train, public transit, ferry, parking, etc. will be reimbursed upon presentation of a valid original receipt or credit card slip.

b. Mileage

- The vehicle owner must ensure that any vehicle used for CWRA travel is insured, as required by provincial law, and in safe operating conditions. CWRA is only protected under the non-owned automobile coverage for legal liability for the use or operation of non-owned vehicles. It is therefore necessary to ensure that volunteer drivers carry adequate limits of insurance. CWRA advises all volunteers who carry other members as passengers to maintain their liability insurance coverage to a minimum of \$2 million.
- If drivers or owners of vehicles receive remuneration, they must ensure that they have liability insurance coverage to suit the circumstances (e.g. may require commercial coverage) through their own insurance agent.
- The National Board of Directors in establishing the rate of reimbursement for CWRA travel has decided that the rates of the Treasury Board *of Canada*



Secretariat's Directives on Travel, Hospitality, Conference and Event Expenditures will be adopted.

- The current rates payable in cents/km for use of privately-owned vehicles driven on authorized CWRA business travel are provided in the link below.
- The kilometric rate payable when a Canadian registered vehicle is driven on CWRA business travel in more than one province or in the USA shall be the rate applicable to the province or territory of registration of the vehicle.
- Parking reimbursement will be made upon presentation of a valid receipt. In cases of parking meter costs, reimbursement for costs incurred will be considered, as represented by the National Director.

c. Meals and Accommodation

- The approved reimbursement rate is established by the National Board of Directors.
- Meal/Per Diem reimbursement when travelling on CWRA business will be in accordance with *Treasury Board of Canada Secretariat's Directives on Travel, Hospitality, Conference and Event Expenditure at the current rates in effect.*
- Alcohol purchases will not be reimbursed.
- Where a meal is provided without charge at an event no claim for that meal can be made.
- Where travel is for a partial day, only meals that are applicable to that portion of the day spent on travel status are claimed.
- When overnight accommodation is necessary, the room rate including taxes will be considered for reimbursement. Room charges for alcohol, mini bars, movies, and any other room charges not consistent with room rental will not be reimbursed.
- When private alternate accommodation is available, the Government of Canada's rates for private accommodations, as outlined in the *Treasury Board of Canada Secretariat's Directives on Travel, Hospitality, Conference and Event*, will apply. These can be found using the link below.

d. Other Expenses

- Expenses cannot be claimed for personal phone calls, alcoholic beverages, accompanying persons, or other personal expenses.

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Related Links

Treasury Board of Canada Secretariat's Directives on Travel, Hospitality, Conference and Event Expenditures Guide

- <https://www.tbs-sct.gc.ca/pol/doc-eng.aspx?id=32553>

Kilometric Rates

- <https://www.njc-cnm.gc.ca/directive/d10/v238/s658/en>

Meals, Incidentals, and Private Accommodation Allowances

- <https://www.njc-cnm.gc.ca/directive/d10/v238/s659/en>

Private Accommodation – Meal Allowances

- https://www.njc-cnm.gc.ca/directive/app_d

Canada Revenue Agency – Out of Pocket Expenses for Volunteers

- <https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/policies-guidance/policy-commentary-012-pocket-expenses.html>