



NOVA SCOTIA
BARRISTERS' SOCIETY

Management Policy

NAME OF POLICY	Travel and Reimbursement Policy		
PURPOSE or APPLICABLE SECTIONS OF THE <i>LEGAL PROFESSION ACT</i> AND REGULATIONS	Ensuring Effective Stewardship of Society's Assets		
Review by: Finance Committee	Effective: May 1, 2017	Reviewed: October 13, 17	Revised: December 7, 2017

Preamble/Purpose:

To ensure there are clear policies in place to support an understanding of the requirements and authorizations for travel by members of Council, members of committees and Society staff

1. Expenses and Travel

- 1.1 Council and committee members will be reimbursed or have paid in advance all reasonable expenses incurred in conjunction with attending those meetings or for travel relating to the work of Council or the Committee.
- 1.2 Travel expenses are reviewed and approved by the Executive Director or delegated to a senior member of Society staff responsible for the project/committee.
- 1.3 Staff travel, including that of the Executive Director, is to be budgeted and clearly identifiable as part of the applicable account, such as professional development, attendance at counterparts' meetings, etc.
- 1.4 For Executive Director travel:
 - 1.4.1 All travel, not being reimbursed by another body, is to be budgeted;
 - 1.4.2 The President is to be advised of and must approve in advance all travel outside of the Province for which the Society is not being reimbursed or were not budgeted.
 - 1.4.3 Unbudgeted expenses for travel, in excess of \$2,000, are to be reviewed by the President or a delegated member of the Executive Committee.
 - 1.4.4 At any time, the President may request to review the Executive Director's expenses associated with budgeted or unbudgeted travel
- 1.5 The Society tracks and pays for most travel expenses through American Express.
- 1.6 Staff or officers who are issued an American Express card are expected to use the card to cover all travel expenses, unless the card is not accepted or there are minor out of pocket expenses or mileage charges for a personal vehicle.

- 1.7 Staff or officers who are issued an American Express card must provide receipts for all expenses within fourteen days of incurring the charge.
- 1.8 The Executive Director or a senior member of the Society staff must review and approve for payment all travel expenses charged on the American Express account.
- 1.9 Staff and volunteers who do not have an American Express card must charge Society air travel to the Executive Director's or another Director's card, either by obtaining the number from the Director or booking travel through the Society's travel agent. Reimbursement of other expenses is in accordance with this policy.

2. Reimbursement of Council, Committee, Public Representatives, Volunteers and Staff

- 2.1 Reimbursement is provided for the following expenses relating to attendance at Society meetings.
 - 2.1.1 Cost of one night's accommodation up to a maximum of \$150 per night plus taxes. If there is limited availability of convenient accommodation, the Executive Director may approve payment at a higher rate, subject to any revised corporate rate plans (see 2.1.2).
 - 2.1.2 The Society has a corporate rate plan with some Halifax area hotels, which allows for direct billing to the Society. Contact the Director, Finance and Administration for information and to be added to the hotels contract list.
 - 2.1.3 Mileage at the rate paid by the Province of Nova Scotia (June 1, 2018 – 44.15 cents/km), or economy airfare (Flex on Air Canada), plus transportation costs to and from airports. Council members are to take advantage of seat sales or other advance booking arrangements in order to minimize costs. Pre-flight seat selection is permitted. Receipts will be necessary for ground transportation to and from the airport.
 - 2.1.4 For ground transportation greater than 500 kilometres (round trip) volunteers are encouraged to rent an economy car and will also be reimbursed for the rental and fuel costs.
 - 2.1.5 Where appropriate the Society purchases flight passes on Air Canada. Those who fly in the area covered by flight passes will be advised of the requirement to use them.
 - 2.1.6 Up to \$35 per meeting for meals (plus HST). Receipts required.
 - 2.1.7 Parking and taxi expenses (including tip). Receipts required.
- 2.2 Payment of these expenses will be made on a monthly basis on receipt of an expense claim form.
- 2.3 For attendance at a multi-day meeting the Executive Director may decide that Council members will be provided with a per diem expense allowance in lieu of claiming expenses.
- 2.4 Examples of non-reimbursable expenses include: entertainment expenses, (e.g. sports events, movies, plays or other personal expense while travelling on Society business), laundry, dry cleaning and valet services, parking violations and other expenses resulting from unlawful conduct, interest charges on personal credit cards and passports and renewals, driver's licenses and renewals.

- 2.5 GST/HST (i.e. sales tax) must be clearly identified on all accompanied documentation (e.g. receipts) to facilitate the proper accounting for and claiming of input tax credits.
- 2.6 If two committees meet on the same day, or if a committee and Council meeting are on the same day, a member is reimbursed for only one meeting.

3. Reimbursement of Council Officers

- 3.1 Council Officers are reimbursed for travel expenses incurred in carrying out their duties on the same basis as Council and committee members. In addition, there may be instances where an Officer may require increased allowances while attending an event or performing work on behalf of the Society (e.g. larger city). In these instances, an appropriate and reasonable entertainment, hotel cost and meal allowance, including reasonable costs for alcohol, will be permitted based on the nature and location of the work or event.
- 3.2 Other expenses incurred by the Officers such as long distance telephone, fax, courier costs etc., are reimbursed on presentation of receipts, a firm's account for disbursements or other accounting.
- 3.3 The reasonable expenses for attendance of the officers and their spouse/guest at Society events (where attendance of partner is the norm) will be paid by the Society.

4. Travel Costs to Federation Meetings

- 4.1 The Society pays for the President, First Vice President, Federation Council member and the Executive Director, and their partner (where attendance of partner is the norm) for the following expenses, associated with attending meetings of the Federation of Law Societies of Canada:
 - 4.1.1 The airfare actually paid for the delegate and partner at economy level (Flex on Air Canada) or less.
 - 4.1.2 Any ground transportation necessary to and from the airports.
 - 4.1.3 The cost of a hotel for the number of nights necessary for attendance at the meeting.
 - 4.1.4 A reasonable meal allowance, including reasonable costs for alcohol.
 - 4.1.5 Payment for partners to attend events may constitute a taxable benefit and will be reviewed on a case by case basis.
- 4.2 The President or Executive Director may approve attendance at Federation meetings by other officers, Council members or staff, if attendance is appropriate.
- 4.3 Because attendance at Federation meetings is frequently associated with entertainment in conjunction with other law societies or the Federation, the reasonable costs are reimbursed.
- 4.4 Costs that will be reimbursed by the Federation are paid by the Society which then submits a claim to the Federation for reimbursement.

5. Reimbursement of Staff

- 5.1 Subject to this policy, staff members are reimbursed for reasonable expenses incurred while on business for the Society or engaging in professional development approved by the Society. A Travel Pre-Approval Form must be completed and approved prior to travel by the employee's Director and by the Executive Director for directors' travel that is being paid for by the Society.
- 5.2 The Executive Director must approve all staff travel in advance and in accordance with approved budget limits.
- 5.3 Reimbursement for the following expenses relating to staff travel.
 - 5.3.1 Cost of accommodation. For attendance at conferences and other professional development activities, accommodations may be at the conference venue. Otherwise, staff should seek discounted hotel rates in the area where their work will be.
 - 5.3.2 Reasonable expenses for meals. Receipts required
 - 5.3.3 Staff expenses will be reviewed and approved by the senior member of Society staff responsible for the staff member's department prior to reimbursement.
 - 5.3.4 A travel advance may be obtained prior to departure to cover incidental or out-of-pocket expenses; however, the request must be included on the Pre-Approval Travel Form at the time of submission to the appropriate Director and Executive Director for approval.
- 5.4 If personal travel is taken in conjunction with travel on Society business the expense claims must clearly delineate if there are any personal expenses and how they will immediately be reimbursed.

6. Claiming for Expenses

- 6.1 A sample Travel Expense Claim Form is attached. This form must be used for all expense claims for Council and committee members and staff. Claims must and be accompanied by receipts and are to be submitted to the Society within 60 days.

7. Compliance Measures

- 7.1 Finance and Administration will regularly review expense reimbursements to ensure compliance with this policy. Such reviews will include reviewing outstanding travel advances to ensure that receipts have been submitted upon return of travel.



NOVA SCOTIA
BARRISTERS' SOCIETY

TRAVEL EXPENSE CLAIM FORM

Please note:

- HST should be shown separately for hotel and airfare costs
- Please keep a copy of this claim for your records

Name: _____ Signature: _____ Date: _____

Approval Signature: _____ Date: _____
(Travel Expenses shall be approved by a senior member of Society staff responsible for the project/committee)

REIMBURSEMENT ALLOWANCES

Mileage	\$0.4415 per kilometre (effective June 1, 2018)
Airfare	Economy or similar – receipts required
Ground Transportation	Receipts required
Hotel	To a maximum of \$150 (plus HST per night)
Meals	To a maximum of \$25 per meeting
Parking, taxi, and other expenses	Receipts required

		Meeting 1	Meeting 2	Meeting 3	Meeting 4
Date of meeting					
Name of meeting					
Travelled from					
Travelled to					
No. of kilometres traveled	#				
No. of kilometres x \$0.4415	\$				
<i>Mileage (NET) Finance use only</i>					
<i>Mileage (HST) Finance use only</i>					
Air fare (exclude HST)	\$				
Hotel (exclude HST)	\$				
HST on air fare & hotel	\$				
Car rental, gas (exclude HST)	\$				
Parking (exclude HST)	\$				
Other expenses (exclude HST)	\$				
HST on Other, Car, Parking, etc	\$				
Meals (exclude HST)	\$				
HST on Meals	\$				
Total due to you	\$\$				
<i>Total HST – Finance use only</i>					