

Appendix D. CUC BOARD EXPENSE GUIDELINES

approved by the CUC Board Feb. 8, 2004

1. All legitimate out-of-pocket expenses incurred while on required CUC business are fully reimbursable to Board members. Expenses are reimbursed only for those goods and services actually consumed, in economical fashion, and in reasonable amounts.
2. To be reimbursed such expenses must be claimed on a Board Expense Form. The claim must be supplemented by original receipts specifying GST, save for claims for automobile mileage, parking meters, urban mass transit, and tips. Electronic ticket receipts should have the boarding pass attached. Claims for meals for more than one person shall specify who the other persons were and explain why their meal is being claimed. Reasonable expenses up to \$300 per claim when receipts are missing are reimbursed only with the approval of the ED. Where a cash advance has been received toward such expenses, this shall be specified on the expense form.
3. Requests for reimbursement should be made in a timely manner: within two weeks if possible, and in any case well before the next Board meeting in order to allow an accurate accounting of Board expenses to date, and certainly before the end of each fiscal year.
4. Expenses that cause or will cause a budget line to be exceeded are not reimbursable without the express permission in advance of the treasurer and the executive director.
5. Where CUC budgets are insufficient to cover certain otherwise legitimate expenses, or upon request at any time, a tax receipt may be issued in lieu of reimbursement, using the mechanism of an exchange of cheques. This may include the value of airfare when the individual uses 'air miles' to pay for it. See also Specific Financial Policy # 22, quoted below.

Volunteers in leadership roles within the CUC who incur legitimate expenses while on CUC business for which budgets are insufficient to permit compensation by CUC, may, with the approval of the ED or the Treasurer, receive a tax receipt for expenses incurred, using the mechanism of an exchange of cheques.

Similarly, volunteers in leadership roles within the CUC who attend conferences or training to develop specific leadership abilities connected to their role in the CUC may be able to receive a tax receipt for expenses incurred. This will be done only with the *prior* approval of the ED or the Treasurer, using the mechanism of an exchange of cheques. The criterion for decision will be whether the attendance at the conference by the individual will directly or primarily benefit the CUC.

Where their attendance at the conference will primarily benefit their home congregation, individuals are encouraged to request such receipts from that congregation rather than the CUC. Where the primary benefit is to the individual him or herself, no tax receipt may be issued.

The CUC also encourages voluntarism on the part of members and friends in sharing facilities and billets.

6. All travel, accommodation, meals or other purchases shall be made in as economical fashion as possible: air and rail travel must be at the lowest rate possible in the

circumstances and Board members are encouraged to make travel reservations as far in advance as possible. Where more expensive alternatives are used for personal reasons, the expense claim shall be capped at an appropriate economical amount for that service.

7. Admissible expenses include:

- expenses incurred to attend Board meetings, CUC meetings, including the AGM, task force and committee meetings, regional and cluster meetings, when participating as a CUC Board member and/or representative of the CUC. Such expenses include travel, public transit, parking, accommodation, food, and registration fees, if any.
- an allowance of up to \$20 per day for home hospitality used in lieu of hotel accommodations. One may claim only the actual amount spent to compensate or purchase gifts for a host; when home hospitality is offered for free, and accepted on that basis, no claim may be made.
- travel and other costs incurred to visit congregations, affiliated organizations, or other bodies when such visit is necessary for a specific assignment, purpose, or policy of the CUC. Such visits would normally involve a public speaking role on the part of the Board member. Normally, the Board member delegated to represent the Board/CUC at some meeting or function would be the one living closest to the assignment, in order to minimize travel expense.
- telephone charges for CUC business calls and teleconferences.
- expenses for pre-authorized training and publications that enhance one's own skills/value as a Board member.
- tips, not to exceed 20%. Housekeeping tips not to exceed \$2 per day.
- child care while on Board business.

8. Inadmissible expenses include:

- alcohol and tobacco
- personal toiletries
- fines for traffic and parking violations
- extra costs associated with travelling with a spouse
- ordinary, informal, friendly visits to congregations
- cost of personal time, or economic opportunities foregone while on Board business. Board work is completely volunteer with only out-of-pocket expenses covered.

9. Automobile kilometrage is reimbursable at the rate of \$0.34 (2004) per kilometre. Meals are reimbursable up to \$30 (2004) per day but this is not a per diem rate; actual expenditures only are reimbursable up to this maximum.