

		Policy Number	
Effective Date	Jan. 1, 2024	Review Period	Every 3 years
Date of Last Review	Dec. 18, 2023	Policy Owner	Operations

1.0 Purpose

This policy outlines the conditions, guidelines, and procedures under which contractors of the College of Physicians and Surgeons of Alberta (CPSA) may claim and be reimbursed for expenses they incur while conducting business on behalf of CPSA.

2.0 Scope

This specific policy relates to expenses incurred by **contractors** of CPSA.

For the purposes of this policy, the following definitions apply:

Term	Definition
Contractor	External party (i.e., engaged to do work for CPSA through a contractor agreement, not an employment contract) providing billable services while conducting business on behalf of CPSA.
Cost effective	Related to the practice of incurring expenses that are reasonable and of good value as compared to their cost. This includes consideration of time, weather, distance, and safety. It does not necessarily mean the lowest possible cost.
CPSA Business	Work being performed on behalf of CPSA as per the terms of the contractor agreement.

3.0 Expectations

- 3.1 CPSA is responsible for the proper and timely reimbursement of reasonable and eligible expenses incurred by contractors while engaging in business on behalf of CPSA.
- 3.2 Contractors are responsible for using discretion and good judgment in incurring and submitting cost effective expenses that are reasonable and eligible, as per the terms outlined in this policy.
- 3.3 CPSA reserves the right to deny reimbursement of any expenses considered unreasonable (i.e., excessive and/or not related to the business being conducted on behalf of CPSA, such as entertainment costs), unless approved in advance or outlined as a reimbursable cost herein.

4.0 Eligibility

- 4.1 Only reasonable expenses incurred in the normal course of doing CPSA Business are eligible for reimbursement.
- 4.2 In some cases, and where explicitly permitted, allowances may be used in place of expense reimbursement. Receipts are not required for claiming allowances.
- 4.3 Expenses must be submitted to CPSA's Accounting Department within 60 days of incurring the expense, unless another timeline has been established and/or is explicitly specified in their contract, or the claim may be denied and expenses may not be reimbursed.
- 4.4 All amounts throughout are before taxes and gratuities. Gratuities should not exceed 18 per cent unless a minimum gratuity was charged due to group sizes, in which case the charged gratuity will be reimbursed.
- 4.5 Any expenses reimbursed by a third party are not eligible for reimbursement by CPSA.
- 4.6 Reimbursement rates are outlined in the attached appendix and apply to all contractor expenses unless otherwise stated in the contractor agreement.

5.0 Meals

- 5.1 Separate meal costs/allowances are not eligible for reimbursement if meals are otherwise provided in the course of conducting the CPSA Business, except in instances where food allergies, cultural/religious, and personal health reasons prevent the consumption of meals provided at events, etc.

6.0 Travel

- 6.1 Airplane travel
 - i. Airfare will be reimbursed for tickets that allow a person to change the date of travel with minor additional charges. Subsequent fees (such as for cancellations, seat selection, checked baggage (limit of one (1)), and schedule changes) may also be submitted for reimbursement. Expenses relating to mobility restrictions or health conditions will also be reimbursed.
 - ii. Business class airfares are not permitted for travel within North America.
 - iii. No reimbursement will be made for flights purchased using personal points.

6.2 Personal Vehicle travel

- i. Mileage is paid at the prescribed rate for private vehicle travel in lieu of vehicle operating expenses such as fuel and maintenance expenses.
- ii. Accident claims (including deductibles), repairs and traffic violations are not reimbursable.
- iii. Mileage claims for the use of personal vehicles when travelling from home to the local airport in lieu of taking a taxi will be reimbursed.
- iv. It is the responsibility of the Contractor to ensure they have appropriate insurance on their vehicle and coverage for engaging in the contracted services.

6.3 Parking

- i. The regular hourly or daily parking rate will be covered. Valet parking is not reimbursed.

6.4 Rental Vehicles

- i. Vehicle rental expense claims may be submitted.
- ii. Gas expenses can be claimed for rental vehicles.
- iii. Mileage cannot be claimed when submitting vehicle rental expenses.
- iv. CPSA will cover Loss Damage Waiver insurance on the rental vehicle. All other insurance for vehicle rentals is the responsibility of the contractor and is not eligible for reimbursement.

6.5 Other modes of travel are eligible for reimbursement if the selected method of transportation is the more cost effective alternative.

7.0 Accommodations

7.1 Expenses incurred for personal reasons as part of overnight accommodation expenses, including entertainment, dry cleaning, or spas, are not eligible for reimbursement.

8.0 Reimbursement

8.1 CPSA reimburses expense claims via electronic funds transfer (EFT).

Document History

Review Date	Revision/Change
December 18, 2023	Policy creation.

Appendix I: 2024 Expense Reimbursement Rates for Summative Assessment (SUMA) Assessors

Description	Reimbursement Rate
Assessor	\$200.00 per hour
Travel*	\$180.00 per hour
Meal allowance (per day)	\$20.00 for breakfast \$20.00 for lunch \$50.00 for dinner
Mileage*	\$0.68/km for the first 5,000 km \$0.62/km subsequent
Airfare	\$500.00 maximum without prior approval
Accommodation	\$310.00 maximum per night

**For travel outside practice location city*

Appendix II: Contractor Expense Processes

A. Submission/claim process

- i. Claims must be submitted within 60 days of service unless otherwise agreed to and/or is stated in the contractor agreement, or expenses may not be reimbursed.
- i. For services provided to CPSA, the claim for expenses and hours billed are to be submitted on a *Contractor Invoice* form.
- ii. Descriptions of all items must provide full information identifying when expenditure was incurred and the description of the item.
- iii. Receipts and credit card slips (where applicable) are required for the reimbursement of all expenditures unless a daily allowance has been approved and is being claimed. Scanned or faxed receipts are acceptable. Any lost receipts require a declaration to be made by the claiming party, which is to be included with their submission.