Nova Scotia Public Service
Long Term Disability Plan Trust Fund

TRUSTEE TRAVEL AND EXPENSE POLICY

Policy Statement

The Travel and Expense Policy ("Policy") covers reasonable expenses incurred by Trustees while acting on behalf of the Nova Scotia Public Service Long Term Disability Plan Trust Fund, ("Trust Fund"), under normal course of business and special circumstances. The Policy is approved by the Board and reviewed formally every three (3) years, or as warranted.

Authorization

1. All Trustee out of Province travel requests must be approved by the Board Chair prior to any incurring of expenses (Appendix A out of Province authorization form).
2. All Board Chair out of Province travel requests must be approved by the Chair of the Audit and Investment Committee prior to any incurring of expenses (Appendix B out of Province authorization form).
3. All Trustee Expense Claims must be approved by the Board Chair before reimbursement.
4. All Board Chair Expense Claims must be approved by the Chair of the Audit and Investment Committee before reimbursement.
5. Expense claims are to be submitted in the year they were incurred, or within 30 days of the end of the calendar year.

Travel and Related Expenses

1. Ground Travel

   Mileage will be paid to Trustees for the use of a personal vehicle during Trustee business. Kilometers are to be calculated using the most direct route.
   Mileage will be paid in accordance with CRA rates:

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

   In the event of an accident the Trustee will contact the Trust Fund Plan Office as soon as possible. The Trust Fund assumes no financial responsibility beyond the payment of the authorized kilometer rate. In the event of an accident, the Trust Fund assumes no responsibility for the deductible amounts related to comprehensive or collision coverage.

2. Air Travel

   The standard for air travel is a refundable economy class fare, or a non-refundable economy class fare with applicable cancellation insurance, and reasonable associated costs. Requests for upgrade may be considered by the Board Chair under extenuating circumstances (i.e. health issues, travel conflicts). However, all Trustees are expected to

make travel arrangements early to obtain the best possible price.
A refund of airfare paid by an airline to a Trustee will be refunded to the Trust Fund if the airfare was prepaid by the Trust Fund.

3. Other Transportation Charges

The cost of transportation to and from an airport may be claimed, and, wherever practical, such travel should be by airport bus or other economical means. Charges for bridge, ferry, causeway tolls and parking fees will be reimbursed, with receipts where available.

4. Accommodations

Trustees shall endeavor to stay in establishments that are conveniently located, comfortably equipped, and reasonably priced for the area. Hotel statements should be attached to the Expense Claim Form with "extra" charges removed. Extras include video rentals, mini bar purchases, dry cleaning, laundry, etc. Dry cleaning and laundry may be approved for payment in extraordinary circumstances.

Trustees required to conduct business more than 100 km from their residence may request accommodations. In exceptional circumstances, the Board Chair can approve accommodations that are within 100 km.

With prior authorization, a Trustee may elect to use private overnight accommodation and be reimbursed to a maximum of $40 per night.

5. Meal Allowances

Reasonable charges for meals, excluding alcohol, will be reimbursed with detailed receipts. Trustees should deduct any alcohol purchases from their restaurant or hotel receipts prior to submission of an Expense Claim Form. Tips up to a maximum of 20% of the total amount are allowable on meals, excluding alcohol.

If a Trustee chooses not to submit a receipt or does not have a receipt, they may claim a Per Diem rate in the local currency for the country travelled as follows:

Breakfast	$15.00
Lunch	$20.00
Dinner	$40.00

- Per Diems are in the local currency and shall be converted to the equivalent in Canadian dollars, at the exchange rate, at the time of travel.
- Per Diems include all taxes, tips, and gratuities
- Per Diems and meal receipts cannot be claimed if a meal is being provided at a meeting, conference, or if they are the result of non-Trustee business.
- Breakfast: A Per Diem or purchase may be claimed only when the Trustee has been travelling on business for more than one hour before the recognized time to the start ofthe day's event.
- Dinner: A Per Diem or purchase for an evening meal may be claimed only when theTrustee is not expected to return to the residence before 6:30 pm.

6. Incidentals
Where a Trustee has overnight commercial accommodation, they will be reimbursed an allowance of $5.00 local currency of the country travelled per day to cover miscellaneous out-of-pocket expenses such as baggage charges, tips, and gratuities (other than meals and, taxi use) and personal local telephone calls attributed to the period of travel for which no other reimbursement or allowance is provided.

7. Foreign Currency
The costs incurred in converting funds to foreign currencies and reconverting any unused balance back to Canadian currency shall be reimbursed. If a statement showing the exact exchange rate is attached, such rate will be reimbursed. Where receipts are not attached to the Expense Claim Form, the average of the Bank of Canada currency exchange rates for the period of travel plus the usual and customary amount charged by banks, credit unions, or credit cards that is above the actual currency difference shall apply.

8. Cancellations
When travel plans change, and educational sessions will not be attended (i.e, conferences) and accommodations will not be required, the Trustee shall ensure that reservations/registrations are cancelled directly with the commercial establishment(s)/organization(s). Proof of cancellation shall be obtained (i.e., cancellation number) and forwarded to the Trust Fund office where arrangements were made by theTrust Fund Office Manager.

Exceptions

All exceptions to the Policy must be authorized by the Board Chair or Chair of the Audit and Investment Committee, as circumstances warrant.

Expense Claim Forms

1. Expense Claim Forms (in Excel) are available in the BoardEffect Resource Library under Board of Trustees or can be requested from the Trust Fund Office Manager.
2. Expense Claim Forms must be accompanied by detailed receipts and or other supporting information. Missing or lost receipts must be replaced by a credit card statement or by personal declaration for amounts paid in cash.
3. Receipts including other Trustees' expenses must include the name of those Trustees
4. Expense Claim Forms, receipt and other supporting information must be sent to the Trust Fund Office for processing via one of the following methods:

- Scanned copy via email: kevin.hollis@nsps-ltd.com

- Hard copy: NSPS-LTD Plan Office
5991 Spring Garden Road, Suite 901
Halifax, NS B3H 1Y6

5. Processed Expense Claim Forms will be sent to the Board Chair (or Chair of the Audit and Investment Committee), as circumstances warrant, by the Trust Fund Office Manager for authorization of reimbursement.

Reimbursement

1. Reimbursement can be made via direct deposit. Please contact the NSPS-LTD Plan office to request a Direct Deposit Authorization Form.
2. Reimbursement can be made via cheque to a mailing address provided by the Trustee.

APPROVED BY MOTION December 13, 2018, Board meeting

Subsequent review approved by motion on:

- October 21, 2022
- October 23, 2025

NEXT FORMAL REVIEW October 2028

Nova Scotia Public Service Long Term Disability Plan Trust Fund

Travel Policy

Appendix "A" - Trustee

Out-of-Province Travel Authorization Form

1) Purpose or Event Title: _____

2) Event Sponsor: _____

3) Location: _____

4) Dates: _____

5) **Total Estimated Cost**: _____

Registration	_____	Meals	_____
Airfare/Meterage	_____	Misc (Taxis, etc)	_____
Accommodation	_____	Other	_____

6) Relevance and value of event to NSPS LTD Plan Trust Fund work:

_____

_____

_____

7) Other Comments:

_____

_____

8) Please attach Agenda

Submitted by: _____ _____

Signature Date

_____

Name (please print)

Request Approved:

_____ _____

Date Chair

Nova Scotia Public Service Long Term Disability Plan Trust Fund

Nova Scotia Public Service Long Term Disability Plan Trust Fund

Travel Policy

Appendix "B" - Chair

Out-of-Province Travel Authorization Form

1) Purpose or Event Title: _____

2) Event Sponsor: _____

3) Location: _____

4) Dates: _____

5) **Total Estimated Cost**: _____

Registration	_____	Meals	_____
Airfare/Meterage	_____	Misc (Taxis, etc)	_____
Accommodation	_____	Other	_____

6) Relevance and value of event to NSPS LTD Plan Trust Fund work:

_____

_____

_____

7) Other Comments:

_____

_____

8) Please attach Agenda

Submitted by: _____ _____

Signature Date

_____

Name (please print)

Request Approved:

_____ _____

Date Chair of Audit & Investment Committee

Nova Scotia Public Service Long Term Disability Plan Trust Fund