



**THE AIR CADET LEAGUE OF CANADA  
BRITISH COLUMBIA PROVINCIAL COMMITTEE  
ADMINISTRATIVE MANUAL**

**Section 7  
BCPC  
Regulations**

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## **7.1.1 TRAVEL AND EXPENSE POLICY**

### **1. POLICY**

- a. Members may receive reasonable reimbursement for out-of-pocket travel expenses incurred in the course of their assigned duties as pre-approved by the Executive Committee. Travel expenses for spouses/partners are not reimbursable.
- b. In cases when Members' travels are beyond required minimum periods and exceed most economical means, hypothetical claims will be calculated and should accompany the stated actual travel and actual receipts. Examples leading hypothetical claims are, but not limited to:
  - i. Flying first/business class to attend a pre-approved function. Provide documentation for equivalent flight costs in economy class.
  - ii. Using Air Miles for travel. Claim hypothetical real cost for that date of travel. You may use a copy of someone else's ticket who traveled the same date and route.
- c. Alcohol is not to be claimed either with or without meals.
- d. Mileage will not be reimbursed for travel to and from the Provincial Annual General Meeting. Members will be allowed to donate their mileage expenses to BCPC in exchange for a tax receipt.
- e. In cases where Members cannot be approved for reimbursement of travel expenses incurred during the course of their assigned duties due to budgetary, financial or customary reasons, these Members may voluntarily offer and decide to donate their expenses to BCPC in exchange for a tax receipt. Pre-approval from the Executive Committee is required.
- f. Members may receive reasonable and economical compensation for non-travel expenses.

### **2. PROCEDURE**

- a. All claims for reimbursement of authorized expenses must meet standards that will stand up to audit scrutiny within the BCPC and by CRA, as may be the case. To meet these standards, each event/item claimed must be itemized separately on expense form BCPCF28 and be accompanied by original receipts. The original form and receipts must be mailed to the BCPC office. Faxed or emailed expense reports will not be reimbursed until the original copy is received by BCPC unless the expense report is for the reimbursement of mileage only, which does not require a receipt.
- b. Claims must be submitted as soon as possible after the expenses have been incurred.



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- c. Mileage only claims can only be submitted after a minimum of \$25.00 reimbursement has been accumulated.

### **3. GUIDELINES**

- a. Airline or rail travel, when pre-approved, should be booked at the most economical fares.
- b. Rental cars, when pre-approved, should be the most compact car to accommodate the number of members travelling.
- c. Claims will be reimbursed **with receipts** for:
- i. Overnight accommodation in commercial lodgings (Note – when a double room is shared with another member, the original claim should be attached to one claim and suitably annotated)
  - ii. Checked luggage fees (if travelling by air) for one checked bag only
  - iii. Actual and/or reasonable cost of meals, including gratuities not exceeding 15%, up to the published CRA allowances (2017) as follows:
    - Breakfast           \$17.15
    - Lunch                \$18.05
    - Dinner               \$45.95
  - iv. Actual reasonable daily incidentals up to the published CRA allowance (2017) of \$17.50 per day
  - v. Private motor vehicle travel expense may be claimed at the CRA allowable rate (2017) of \$0.54 per kilometer for the first 5,000 kms and \$0.48 for each subsequent kilometer expensed during the fiscal year
  - vi. Cost of compact rental vehicle and gasoline costs
  - vii. Taxi and Airport Bus fares
  - viii. Parking costs
  - ix. Other expenses incurred in the required conduct of BCPC business
- d. Reimbursement, **if receipts are unobtainable**, will be made for the following:
- i. In-city public transportation
  - ii. Taxi and Airport Bus fares under \$20
  - iii. Parking to a maximum of \$20 per day
  - iv. Meals to a maximum of CRA allowances as stipulated above in paragraph 3.c.iii.
  - v. Lodging at a private non-commercial accommodation at a rate of \$50.00 per night
- e. When personal activities of the claimant extend the period required for travel, expenses for the additional time will be absorbed by the individual.
- f. Examples of allowable expenses for typical assigned duties are, but not limited to:



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**i. National Annual General Meeting**

Travel costs, registration fees and accommodation expenses for:

- Executive Committee
- Directors chosen to attend by the Executive committee
- Chief Administrative Officer
- Winner and Provincial coordinator of the Provincial Effective Speaking Competition

**ii. Provincial Annual General Meeting**

Registration fees and accommodation expenses for:

- Executive committee
- Directors
- Group Chairs
- Wing Chairs
- League Representatives
- League members
- Invited guests/speakers as authorized by the Executive Committee

**iii. Group and Wing Chairs**

Travel costs, accommodation expenses and out of pocket expenses incurred for Wing Chair meetings and Scholarship Review Boards.

**iv. League Representatives**

Mileage charges for squadron visits and out of pocket expenses directly related to BCPC business.

**v. Annual Ceremonial Review League Inspectors**

Travel costs including mileage, accommodation expenses and out of pocket expenses.

- g. These guidelines shall be reviewed annually and may be periodically amended by the Executive Committee.

**NOTE:** Submit summarized expense claims, along with appropriate receipts to the BCPC Treasurer using form **BCPCF28** and emailed to:

[bcpc@aircadetleague.bc.ca](mailto:bcpc@aircadetleague.bc.ca)



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### **7.1.2 Nominating Committee**

After each Annual General Meeting of the British Columbia Provincial Committee, the president shall appoint a Nominating Committee. The Nominating Committee shall be appointed from the Board of Directors and the number of members making up the nominating committee shall be determined by the President.

The Nominating Committee shall determine which incumbent Directors terms expire in the ensuing year and canvas and interview prospective candidates to fill the vacancies. The Nominating Committee shall then select the appropriate number of candidates to fill the vacant positions and prepare a single slate report which shall be presented to the next Annual General Meeting of the British Columbia Provincial Committee.

### **7.1.3 Real Estate**

#### **Real Estate**

Access to suitable premises for Air Cadet Squadrons is getting more and more difficult to arrange, as older buildings are demolished or withdrawn from service by their owners (often the Department of National Defence or service clubs), and as public agencies such as school boards increase the costs they charge to users. As a result, more and more Squadron Sponsoring Committees are entering into real estate transactions in order to provide quarters for their squadrons; in fact, many of these Committees often have little choice.

These transactions can take many forms, from outright ownership to informal licences of occupation; but all involve occupancy agreements and varying degrees of occupancy costs. Even units housed in military buildings are being asked to enter into tenancy agreements in some cases, and this will soon be the standard in British Columbia.

Getting involved in non-residential real estate is a process few of us have experienced before, and it is important to recognize the potential pitfalls that a Committee may face in doing so. While ownership can be a significant advantage, there are numerous considerations that need to be taken into account before entering into a purchase or lease arrangement. These considerations can have a serious impact on current and future Squadron Sponsoring Committees and could also have an impact on the squadron and the Air Cadet movement. There is also a possibility of jeopardizing the future viability of a squadron.

#### **Business Plan Requirement**

In order to minimize the potential problems and to assist the members of the Squadron Sponsoring Committees in preparing for the tasks they will face, the British Columbia Provincial Committee requires each Committee contemplating the purchase, lease



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and/or development of real estate to complete a short Business Plan which must be submitted prior to the signing of any documentation. A draft Business Plan has been provided on the following pages to assist committees.

By completing this Business Plan before entering into a purchase or construction contract, the Committee can be sure they have not overlooked any important steps, and they can benefit from the experiences of other Committees who have carried out similar projects. This way, they can also ensure in advance that the legacy they leave to their Squadron's future Squadron Sponsoring Committees will be beneficial, rather than a burden.

Please feel free to access the shared knowledge by contacting the British Columbia Provincial Committee with any questions or ideas that you wish to share.



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## **BUSINESS PLAN**

### **# \_\_\_\_\_ SQUADRON SQUADRON SPONSORING COMMITTEE**

#### **1. THE REAL ESTATE INTEREST**

1.1 What kind of real estate interest is involved? **Fee Simple Ownership**   
**Lease**   
**Licence**

1.2 Do you already own this interest? **Yes**  **No**   
Purchase Price \$ \_\_\_\_\_  
Date \_\_\_\_\_  
Please attach a copy of the proposed sale agreement, lease document or licence agreement.

1.3 The Legal Description of the parcel is:  
The PID number is: \_\_\_\_\_

1.4 Please indicate the total cost of the development and describe briefly how the Squadron Sponsoring Committee (hereafter referred to as the "Society") intends to finance this cost:

1.5 Is the land improved with a building? **Yes**  **No**   
Do you intend to use this building? **Yes**  **No**   
Is new or additional construction intended? **Yes**  **No**   
Please provide a brief description:

1.6 Has a Stage 1 Preliminary Site Investigation been completed by a Professional engineer? **Yes**  **No**   
If so, please attach a copy.  
If not, one MUST be completed and filed prior to development.



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**2. CONSTRUCTION PROCESS**

2.1 Has an architect been retained? **Yes**  **No**   
If not, what does the Society intend to do for plans and approvals?

2.2 Will the Society act as the General Contractor? **Yes**  **No**

2.3 Have the Directors of the Society passed the necessary resolutions to permit the Society to enter into a contract to construct a building? **Yes**  **No**   
Does the resolution provide for the authorization of who will sign the contract on behalf of the Society? **Yes**  **No**

2.4 Has the contract been put out to tender? **Yes**  **No**

2.5 Is the Contract a fixed Price or Cost Plus arrangement? **Fixed**  **Cost +**

2.6 Has the Society been provided with a surety from the contractor? **Yes**  **No**   
(A surety may consist of a Letter of Credit, bond, or insurance)

2.7 Who has been authorized to deal with the contractor during construction?  
(Please provide the name and contact information for your Development Co-ordinator)

2.8 Does the contract provide for draws? **Yes**  **No**   
How will these draws be administered? Please describe how the percentage of completion will be established and who will do the inspections.

2.9 Who pays taxes, utilities and insurance during construction?





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- 2.10 Does the contract provide for a holdback? **Yes**  **No**   
What percentage is involved and for how long?
- 2.11 What provisions have been made for cost over-runs?
- 2.12 Are volunteers going to be asked to assist with construction?**Yes**  **No**   
If so, please describe how the Society will observe WCB regulations?
- 2.13 Has the Society purchased Course of Construction insurance?**Yes**  **No**
- 2.14 What provisions have been made for equipment? (Tables, chairs, office equipment audio-visual, sports)

**3. THE LEGACY FOR FUTURE SQUADRON SPONSORING COMMITTEES**

- 3.1 Has a property tax exemption been granted? **Yes**  **No**   
How often does this have to be renewed?
- 3.2 Who is going to manage the building when it is complete?
- 3.3 What other groups will have an interest in the property, or be able to use it?



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## ANNUAL OPERATING BUDGET

# \_\_\_\_\_ SQUADRON  
SQUADRON SPONSORING COMMITTEE

<b>INCOME</b>	
Sub-Lease Rent:	\$
Grants:	\$
Donations:	\$
Miscellaneous	\$
Total:	\$
<b>EXPENSES</b>	
Rent/Mortgage:	\$
Real Estate Taxes:	\$
Building Insurance	\$
Hydro:	\$
Gas/Heating Oil:	\$
Water:	\$
Paper Products & Soap	\$
Janitorial Wages:	\$
Cleaning Supplies:	\$
Maintenance:	\$
Light Bulbs:	\$
Snow Removal:	\$
Scavenging:	\$
Special Costs:*	\$
Miscellaneous:	\$
Total:	\$
<b>Profit (Loss)</b>	\$

\* = airport maintenance charges; promotion fees; etc.



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#### **9.1.4 Misappropriation of Funds**

Unfortunately, organizations occasionally encounter a situation where an employee or director has misappropriated funds. When the situation is discovered, action must be taken to protect all the concerned parties to avoid any potential conflict. Once it has been determined that funds have been misappropriated, the following steps must be taken:

##### **Admission of Misappropriation**

If a person has admitted to misappropriating funds, then that person, if he or she is a member of the Executive or a Director, must resign their position pending the outcome of any investigation that may take place.

If the person involved has any signing authority, then that signing authority must be revoked immediately.

No commitments are to be made regarding forgiving the repayment of any amount that has been misappropriated.

Depending on the amounts and circumstances involved, the local police force may have to be called in to conduct an investigation.

The British Columbia Provincial Committee Office must be notified initially by phone, followed up in writing, of the circumstances of the misappropriation for further direction and action.

##### **Suspicion of Misappropriation**

If a person is suspected of misappropriating funds, then the British Columbia Provincial Committee Office must be notified immediately by phone, followed up in writing of the circumstances of the misappropriation for further direction and action.

Care must be exercised not to accuse an individual of any indiscretions. If a person is going to be interviewed regarding a misappropriation, no more than two people should conduct that interview.

If the person admits to misappropriating funds, then that person, if he or she is a member of the Executive or a Director, must resign their position pending the outcome of any investigation that may take place.

Notes should be taken at the interview identifying the time and date of the interview.

Depending on the amounts and circumstances involved, the local police force may have to be called in to conduct an investigation.