



TRAVEL & EXPENSE POLICY

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1 – PURPOSE

The purpose of this Policy is to ensure all Wrestling Canada Lutte (WCL) staff and volunteers have a clear and consistent understanding of procedures for managing travel, accommodations, meals and other reasonable expenses incurred while conducting WCL business with the end goal of managing these expenses in the most cost-effective manner possible.

2 – SCOPE & APPLICATION

This Policy applies to all WCL staff and volunteers sanctioned by WCL who incur travel and related expenses on behalf of WCL. Throughout this Policy, the term “individual” refers to both employees and volunteers. National Team and athlete related travel and sanctioned activities shall be in accordance with National Team guidelines, which may differ from these.

3 – KEY PRINCIPLES

The following key principles are used to direct the process:

- All travel and related expenses must be incurred for approved or pre-approved WCL business. Personal expenses will not be reimbursed.
- The use of official WCL sponsor and supplier properties and services shall be given first preference. Available value-in-kind shall be used where applicable.
- Itemized receipts (originals to the best extent possible) must support all expense reimbursement claims. Receipts are important for income tax purposes, as Canada Revenue Agency considers all amounts paid to individuals without receipts to be income to the individual and, therefore, taxable.
- Claimants are responsible to keep copies of claim forms, receipts and supporting documents for their own record keeping purposes.
- All requests for reimbursement must provide an explanation of the nature of the WCL business, along with receipts.
- Any travel and related expenses paid for by WCL may not be used by the claimant for income tax purposes or claimed prior or afterwards for reimbursement by any third party.
- WCL has no tolerance for any member of the association or its staff making a false or fraudulent claim for reimbursement of expenses. Any and all such act(s), will be subject to any and all manners of prosecution and/or disciplinary action, as determined appropriate by WCL, in its sole discretion.

4 – EXPENSE CLAIM PROCEDURES

- a) Complete and sign WCL Expense Claim Form within 30 days of expenses being incurred. Claims not submitted within the 30 day limit will not be reimbursed, unless an exception has been approved by WCL. If you have any questions about completing your Expense Claim Form, please contact WCL’s Finance & Administrative Coordinator.
- b) Submit Expense Claim Form with receipts (original or scanned / photographed copies) electronically to WCL’s Finance & Administrative Coordinator or by mail to Wrestling Canada Lutte.

Itemized receipts should include the following information:

1. Business Name.
2. Date.
3. Item(s) Purchased – a complete list of all items being claimed.
4. Price of Each Item.
5. Total Amount of Bill.
6. Method of Payment.
7. HST/GST number if within Canada.

Credit card receipts, debit card slips, and cancelled cheques are not acceptable original receipts, as they do not provide sufficient details on amounts expended.

If original receipts are lost, destroyed, or stolen, a written explanation of the circumstances must be provided by the claimant with any supporting documents, and approved by the National Office before the claim will be processed.

5 – CLAIM REQUIREMENTS & CLAIMANT’S RESPONSIBILITIES

- All expense reimbursement claims must be signed by the claimant.
- It is the claimant’s responsibility to incur reasonable expenses and to claim for reimbursement only the actual out-of-pocket expenses for WCL business, as supported by original receipts and as allowable within this Policy. Claimants must also include an appropriate description of the purpose of travel.
- Travel and related expenses can be reimbursed only by submitting a properly completed and approved Expense Claim Form. This form, accompanied by receipts, must be submitted to the National Office within thirty (30) days following completion of each trip, or expenses being incurred. Expense claims made past 30 days or following the closing of the books at the end of each fiscal year will be not be reimbursed.

6 – AUTHORIZATION OF CLAIMS

- Claims by internal WCL staff must be authorized by the Executive Director. Where the Executive Director is making a claim, it must be authorized by either the President or the Treasurer.
- Claims by the President must be authorized by the Executive Director and the Treasurer.
- All other claims must be authorized by the Executive Director.
- It is Authorizer’s responsibility to ensure that the expenses have been incurred for legitimate WCL business purposes, are reasonable in the context of the business activity, and are in accordance with this Policy.
- The Authorizer will indicate their authorization of the claim by signing the claim.

7 – TRAVEL

All travel must be pre-approved by the National Office. Travel expenses will be only be reimbursed for approved WCL travel. All travel reservations will be made through the WCL National Office and from WCL preferred vendors. Where this is not the case, all travel must be pre-approved prior to booking. **WCL is not obligated to reimburse for travel or other costs that have not been previously approved.**

Rates

- Travel will be booked at standard economy rates with the mode WCL deems most economical. Any upgrades or change requests will be a personal expense.
- Where possible, tickets should be booked at least three weeks or 21 days in advance to benefit from any discounts offered by the carrier, or through negotiations made by WCL.

Air Travel

- Air travel is preferred for individuals travelling in excess of 500 km.
- Travelers may use personal frequent-flyer program miles to upgrade tickets provided there is no cost to WCL. The upgrade is done by the individual, not WCL staff.
- Generally, WCL does not reimburse individuals who choose to use personal frequent-flyer miles for authorized WCL travel, unless authorized.

Baggage and Excess Baggage

- Normal baggage fees will be reimbursed.
- Certain excess baggage fees (e.g. medical personnel with therapy tables, equipment) will also be eligible for reimbursement.

Airport Transportation & Parking

- The standard is the least expensive means of transportation for the most convenient, direct, timely route to and from the airport. This includes taxi, ride sharing, personal vehicle, bus, train, etc. Supplier receipts should be retained.
- When it is the least expensive mode of travel, mileage and related parking cost may be claimed for use of a personal automobile to and from the airport.

Vehicle Rentals

- The use of a rental car may be requested and must be pre-approved. The rental arrangements will be done via the WCL Office through a WCL preferred vendor.
- Rental cars should be used when they provide the most economical form of transportation. The standard for vehicle rental is compact-sized car, unless approved otherwise.
- Personal liability and physical damage insurance are required on all rented vehicles, through the car rental agency.
- Any traffic violations, including parking tickets or speeding tickets, are not allowable expenses and will not be reimbursed.

Use of Personal Vehicle

- It is recommended that a personally owned vehicle be used only for short journeys where this constitutes the most economical and effective means of transportation considering all factors such as costs, time constraints, location, itinerary, etc.
- The rate of reimbursement is \$0.55 per kilometre. The rates are reviewed and adjusted from time to time. This allowance is intended to cover all automobile operating costs, including gasoline, insurance, repairs and maintenance.
- Daily transportation (commuting) less than 100 km is not an allowable expense and will not be reimbursed.
- Any traffic violations, including parking tickets or speeding tickets, are not allowable expenses and will not be reimbursed.
- NOTE: If a personally owned automobile is used for approved WCL purposes, the owner is responsible for any liability and must ensure that the personal car insurance on the vehicle is adequate. WCL will not be responsible for any liability occurring as a result.

Personal Travel Combined with Business Travel

- When personal travel is combined with business travel, only the business portion of the trip will be reimbursed at the lowest available fare.
- Where the allocation of business versus personal travel is not clearly evident, e.g. a multi-destination airline ticket where one or more of the destinations is for personal travel, then an airfare quote for the “business portion only”, taken at the same time as the actual airline booking, should be provided to the approver. The airfare quote for the business portion of the trip will be the reimbursable amount, if this amount is lower.
- It is strongly recommended that travel arrangements where personal travel is combined with business travel are brought to the attention of WCL prior to booking the travel.

8 – ACCOMMODATIONS

Accommodation expenses will be reimbursed for authorized accommodation (approved by the National Office). All accommodations reservations will be made through the WCL National Office and from WCL preferred vendors. Where this is not the case, all accommodations must be pre-approved prior to booking. WCL is not obligated to reimburse for accommodations or other costs that have not been previously approved. Accommodation will only be provided to those living outside of a 100 km radius from the event, unless previously approved.

Hotels

- The standard for accommodation is double-occupancy in a standard hotel. The amount of reimbursement will not exceed the rate received through National Office bookings.
- Where separate single accommodations are requested, the claimant will only receive reimbursement for 50% of the standard room cost. If, WCL is required to incur the cost of another room, with the claimant responsible for the cost difference.

Airbnb

- Booking through Airbnb is allowable, up to the cost of a comparative standard hotel (double-occupancy).

Accommodation with Friends and Relatives (Gratuitous Accommodation)

- Persons staying with relatives or friends may claim up to \$30 per night in lieu of accommodation costs. No receipt is required. There should, of course, be no hotel expenses claimed for the same time period.

9 – MEALS

Meal expenses will be reimbursed as outlined below. WCL is not obligated to reimburse for meal expenses or other costs outside these parameters, which have not been approved by WCL.

Per Diem

- A fixed allowance covering meals may be claimed, without receipts, in lieu of specific expense reimbursement, as follows:
 - Breakfast \$12 CAD
 - Lunch \$18
 - Dinner \$25
 - TOTAL DAILY ALLOWANCE = \$55 CAD
- If travelling for one meal period, the traveller will only be reimbursed up to the amount stipulated under the per diem meal allowance for that particular meal. If travelling for more than one meal period, the maximum daily reimbursement will be calculated based travel for each particular meal period.
- Receipts are not required to support the per diem allowance.

Meals with Receipts

- Where claims are submitted for meals with itemized receipts, WCL will cover meal expenses up to the fixed allowable rate (see per diem), unless previously approved. Non itemized receipts are not acceptable.
- Alcohol is not a reimbursable expense, unless pre-approved (see Hospitality). If there are alcohol expenses included in the meal receipt, they must be deducted and the net amount claimed up to the maximum meal allowance as noted above.
- Maximum amounts include all taxes and gratuities.

Meals Included in another Reimbursable Item

- When meals are included in the transportation fare, or in the cost of the conference fees, no claim for meals should be made.

Kitchen Facilities

- Where accommodations have kitchen facilities and where travel is for longer than 7 days an additional \$100 may be claimed to purchase the basic necessities (utensils, cleaning supplies etc.).

Hospitality

- Reasonable costs of meals, hospitality, including social events, when providing for a specific business purpose, are reimbursable. These costs must be pre-approved by WCL and be clear documentation as to the business purpose of the hospitality (e.g. taking out a UWW guest for a meal, or interviewing a potential employee), noting the names of the individuals, or the group, involved.
- NOTE: Any alcohol related expenses must be pre-approved by WCL.

10 – OTHER ALLOWABLE WCL-RELATED EXPENSES

In general, an expense incurred as a result of business conducted on behalf of WCL is permissible and reimbursable, including:

- **Bus (intercity), taxi & ride-share fares** - Original receipts must accompany the request for reimbursement. The business purpose of the travel must be indicated.
- **Gratuities** - Gratuities (up to 18%) are reimbursable if services have been provided in addition to those considered normal.
- **International Phone Plans / SIM cards** - Individuals travelling internationally will be reimbursed for reasonable expenses. Prepaid international phone plans are highly recommended.
- **Tolls/Parking** - Cost of parking and tolls may be claimed. Original receipts must accompany the expense claim.
- **Visas** - The cost of a visa for international travel will be reimbursed.
- **Gifts** - Gift related expenses must be pre-approved by WCL.

11 – ADDITIONAL EXTRAORDINARY COSTS

Reasonable expenses will be reimbursed for necessary WCL business related items such as:

- Business calls;
- Internet connections and computer access charges;
- Facsimile transmissions;
- Photocopying services.
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12 – NON-REIMBURSABLE ITEMS

Non-reimbursable items include, but are not limited to:

- Passport costs;
- Costs relating to the NEXUS border clearing program;
- Speeding and other traffic fines under any circumstances;
- Partner travel expenses on domestic or international trips, unless a specific business purpose is served. When accompanied by a partner the eligible expense is the most economical rate charged by the establishment for a single occupant;
- Personal travel insurance above CAIP (Canadian Athlete Insurance Program);
- Service charges (including annual fees) on personal credit cards and late payment charges (e.g. interest) on personal credit cards;

- Difference between the lowest price economy fares and business / executive class fares, unless specifically approved in accordance with this Policy;
- Personal entertainment expenses including (but not limited to) movies, cultural and sporting events, magazines, books, sightseeing trips, etc.;
- Travel stopovers, except those necessary for WCL business or are unavoidable;
- Meal per diems where meals have been included in another reimbursable item (e.g. conference fees, transportation, accommodation, etc.);
- WCL will not reimburse employees for airfare if the flight was booked using personal airline rewards,
- Personal items not affiliated with WCL business lost, stolen or damaged in transit;
- Club membership fees paid for personal recreation or socializing purposes, such as fitness clubs, golf clubs or social clubs (i.e. Faculty Club, etc.);
- Baggage charges above the stated allowance for each project.

If you have any questions about miscellaneous items, please contact WCL's Finance & Administrative Coordinator.

13 – FOREIGN EXCHANGE

Amounts expended in foreign currencies must be translated to Canadian dollars using the Bank of Canada exchange rate unless a credit card statement rate or foreign exchange cash receipt rate is attached. Documentation supporting the rate applied must be submitted with the expense claim. Amounts can be converted using actual daily exchange rates, or the average rate for the month in which the travel occurred.