

TRAVEL EXPENSE POLICY

1.0 RESPONSIBILITIES

- 1.0 The CEO, with the support of the Director of Finance & Operations, is responsible and authorized to enforce these expense policies and procedures. This responsibility includes effective communication of the policy and approval of expense claims.
- 1.1 The Finance and Audit Committee (FAC) is responsible to oversee compliance with the policy and perform regular policy reviews.
- 1.2 The Accountant is responsible for assessing the reasonableness of claims and proper documentation. Claimants may claim exceptions to this policy in the event of extenuating circumstances. A letter of explanation or e-mail regarding extenuating circumstances should be directed to the CEO for consideration.
- 1.3 All travel expenses shall be approved by the signing and spending authorities and subject to the approval limits as defined in Section 4.0 of viaSport's Finance and Operations Policies and Procedures.
- 1.4 It is the employee's and contractor's responsibility to adhere to this Travel Expense Policy, and the approver's responsibility to accurately review expense claims for compliance.
- 1.5 viaSport reserves the right to inspect records, audit and challenge expenses or remuneration charges as it deems necessary to oversee compliance with related policies and exercise internal control.

2.0 APPLICATION

- 2.0 Expense claimants are expected to act in the best interests of viaSport while conducting affairs on behalf of the organization and claim expenses honestly, fairly, economically and legitimately.
- 2.1 Claimants are likewise expected to claim expenses that are the most economical and reasonable in each circumstance.
- 2.2 Reimbursement of expenses by claimants is subject to compliance to all procedures in this Travel Expense Policy.
- 2.3 This Expense policy refers to incidental expenses incurred by viaSport employees, and Board and committee members in the conduct of their duties.
- 2.4 Third party individuals acting on behalf of viaSport or attending viaSport events are subject to this policy, unless there are specific provisions in their contracts that contradict any part of this policy. In such cases, their

contract will supersede only those portions in this policy that are contradictory, and the rest of the policy shall remain in effect

3.0 PROCEDURES

The following procedures are supplementary to Section 3.4.1 of viaSport's Finance and Operations Policies & Procedures.

- 3.0 In order for expenses to be reimbursed, they must first be submitted through viaSport's expense management system or on viaSport's specified Expense Report form. A description must be included in the report to allow a reviewer to understand and classify the expense.
- 3.1 All expenses must be accompanied by supporting receipts. The receipts must be itemized and include the provider's name and date of transaction, the name(s) of any other person included on the bill, any tax added, and a brief explanation or description of what the expense was for.
- 3.2 The receipt must indicate that the bill was paid. Credit card receipts or charge slips alone are not acceptable since they do not provide enough information on the transaction.
- 3.3 Expenses will not be paid until the completed submission through the expense management system or the Expense Report and supporting receipts are received by viaSport's Finance Department. Expense report forms must be signed by the claimant.

4.0 GUIDELINES

- 4.1 Travel – General: Only expenses directly related to viaSport business shall be reimbursed. Travel on viaSport business includes personal vehicle, public transport, common carrier (e.g., airline or taxi), car rental, and car share facilities. Travelers are required to review the need for business travel and use the lowest cost option that accommodates the traveler's schedule and business requirements in accordance with this policy, and allows flexibility to avoid restrictions and penalties in case plans change. Less costly alternatives to travel, such as teleconferencing, use of public transport and hotel/airport shuttles, should be used wherever possible. Travelers are expected to neither profit nor suffer loss financially when travelling on viaSport business. Travelers are encouraged to book their travel requirements as far in advance as possible, in order to access the most economical airfares, hotel accommodations, and car rentals.
- 4.2 Discounts: Where possible, individuals should utilize group or corporate rates established by viaSport to minimize costs. The Ministry of Tourism, Arts, Culture and Sport (MTACS) may provide viaSport with a

- rate letter, enabling viaSport to access provincial government preferred hotel rates. Please check with Finance to access a copy of the rate letter.
- 4.3 Air Travel: Economy class is the viaSport's standard for all air travel for flights. Travelers are to travel using the lowest airfare whenever possible. Upgrades to another class of travel may be utilized using loyalty program points or coupons, provided there is no additional cost to viaSport. viaSport will not reimburse any airline club membership fees, seat selection fees or earphone usage costs. Free hotel transportation is to be used whenever available for travel to and from airports, if applicable.
- 4.4 Personal Cars: Individuals using personal vehicles must carry insurance on the vehicle that meets the minimum insurance coverage as required by law. Towing charges, fines, vehicle repair costs and any depreciation costs on personal vehicles incurred while on viaSport business are the traveler's responsibility and will not be reimbursed. An allowance shall be provided based on total kilometers travelled per trip and is designed to reimburse all expenses except for tolls and parking. Mileage allowance shall be the [reasonable per kilometer allowance as outlined by the Canada Revenue Agency](#). Travel origin and destination should be included as additional support.
- 4.5 Car Rentals: Rental cars should only be used when the rental expense is less than cab fare or other means of transportation. Travelers are to book mid-size vehicles and may accept upgrades where no additional charge is applicable. For additional savings, travelers should refuel their rental car prior to returning it. Travelers must ensure they have adequate insurance for rental vehicles.
- 4.6 Accommodations: Travelers are to request the lowest available rate at the time of booking. The standard of accommodation is a single room at a non-luxury hotel whenever possible and only consider an upgrade when offered at no additional cost. Maximum reimbursable rate per night shall not exceed \$250, excluding tax. Any amount over the limit must be pre-approved. The Ministry of Tourism, Arts, Culture and Sport (MTACS) may provide viaSport with a rate letter, enabling viaSport to access provincial government preferred hotel rates. Please check with Director, Finance & Operations to access a copy of the rate letter. AirBnb may be considered if the cost is lower than a hotel. Private accommodation may be claimed at a maximum of \$50 per night. The amount of the claim for private accommodation is intended to acknowledge the hospitality extended. Overnight accommodations are allowed only when flights are not available on the day of the meeting or activity or when travel time does not allow the member to arrive at his or her destination city by 10 pm of the same day.
- 4.7 Meal Allowances: Reasonable meal allowances are provided when travelling on viaSport business and are outlined in the

CRA's Travel Directive Appendix B – Meals and Allowances.

- 4.8 Business Entertainment: One hundred percent of meal expenses incurred by employees when business is discussed are reimbursable. Business entertainment of non-viaSport employees should be limited to the cost of meals and beverages. If alcohol is provided, moderate consumption is the standard.
- 4.9 Telephone: Telephone charges related to viaSport business shall be reimbursed on submission of an Expense Report with accompanying phone statements detailing the nature, of the calls. Personal long-distance telephone calls will not be reimbursed, except for emergencies.
- 4.10 Incidentals: Incidentals do not include food and beverage items. These are comprised of unforeseen and ancillary costs to support activities conducted on the viaSport's behalf. Such expenses may be reimbursed at the discretion of the CEO. Any expenses not listed above which would entail significant costs should be approved by the CEO prior to any travel-related activity.
- 4.11 Other reimbursable expenses
- Business office expenses (fax, copying services, related supplies)
 - Gasoline for use in rental cars.
 - Parking and tolls
 - Taxis, transit fares, ferry costs
 - Baggage fees when flying (limited to one bag)
 - Wi-fi access (if required for business use)
- 4.12 Non-reimbursable expenses:
- Penalties, fines and tickets
 - Personal Entertainment including but not limited to video rental, mini-bar charges, health club charges, sightseeing, etc. Costs associated with the failure to cancel reservations if within the claimant's control
 - Incremental costs arising from family accompanying the traveler