



EXPENSE REIMBURSEMENT POLICY

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1. **Forward:** This POLICY will serve to determine the fair reimbursement of expenses to persons acting on behalf of Karate Canada. Any staff or volunteer acting on behalf of Karate Canada is expected to minimize expenses, and to remember that Karate Canada is a volunteer-based organization with limited budgets.

2. **Budget Process:** Submissions for budget must be completed by February 7 of each year. Any committee requiring funds to operate in the year coming must submit a budget request unless this budget request is already covered by another process, or covered in another budget (e.g. Nationals budget). All committees planning expenditures, whether a standing or ad-hoc committee, must submit a budget request. Approved budgets will be communicated to Committee Chairs before the start of any fiscal year or beginning of a project. The Executive Director will oversee committee budgets unless otherwise indicated.

3. Booking process and directives

- 3.1. Authorized persons
 - All transportation and accommodation bookings and reservations shall be done by Karate Canada's Program Coordinator, High Performance Coordinator or Executive Director

- No other staff, volunteer, or paid consultant may make travel bookings or reserve accommodations for themselves or others unless specifically approved in advance and for valid reasons by the Executive Director or the Treasurer

3.2. Transportation

- The selection of the mode of transportation shall be based on cost, duration, convenience, safety and practicality. In addition to provisions outlined below under (a) Commercial, and (b) Vehicles, expenses associated with the selected mode of transportation shall be reimbursed based on receipts, indicating the expense currency. Such expenses include:
 - seat selection fee;
 - airport improvement fees, not otherwise paid (e.g. prepaid as part of the fare);
 - airport departure tax, not otherwise paid;
 - miscellaneous charge order, for excess baggage/excess weight (written explanation also required);
 - public carrier ticket "change fee" for legitimate authorized official Karate Canada purposes (written explanation also required); and
 - legitimate, mandatory transportation service charges and fees, incurred while in travel status, not otherwise paid (e.g. docking fees, road/bridge tolls, ferries and other transportation service charges/fees).

a) Commercial

- Where commercial transportation is authorized and used, the traveller shall be provided with the necessary prepaid tickets, unless otherwise approved as per 3.1 above.
- The standard for air travel is economy class. The lowest available airfares appropriate to particular itineraries shall be sought and bookings shall be made as far in advance as possible.
- The standard for rail travel is the next highest class after the full economy class.

- Taxis, shuttles and local transportation services are alternatives for short local trips. Actual expenses, including gratuities, shall be reimbursed.

b) Vehicles

- The standard for rental vehicles is mid-size. Rental vehicles beyond the standard may be authorized based upon factors such as, but not limited to, safety, the needs and number of travellers and the bulk or weight of goods transported.
- The kilometric rates payable for the use of privately owned vehicles driven on authorized Karate Canada travel are prescribed in paragraph 4.3 below. Travellers shall use the most direct, safe and practical road routes and shall claim only for distances necessarily driven on Karate Canada travel.
- Parking charges shall be reimbursed where it is practical and economical to leave a private vehicle at the public carrier's terminal during the period of absence.
- For every day on which a traveller is authorized to use a private vehicle on Karate Canada travel, the traveller shall be reimbursed the actual costs of parking the vehicle for that period of time.

3.3. Accommodations

- The selection of the accommodations shall be based on cost, duration, convenience, safety and practicality.
- Accommodations shall be booked at the official event hotel identified and selected by Karate Canada
- Whenever possible, Karate Canada will provide prepaid accommodations based on double occupancy with two double beds or equivalent accommodation.
- Should prepaid accommodations not be provided, Karate Canada will, when pre-approved, reimburse hotel expenses as per 4.5 below

3.4. Fixed allocation in lieu of

- For some projects or specific situations, Karate Canada may elect to pay a fixed allocation in lieu of travel, accommodation and meal expenses

- In such cases, the Karate Canada traveller will be paid a predetermined and agreed upon amount and the traveller will not be entitled to prepaid transportation or reimbursement of paid transportation costs, prepaid or refund of accommodations and payment of per diems

3.5. Lowest logical airfare

Lowest logical airfare is defined as follows:

- Lowest Logical Airfare Available:
- All airline tickets must be booked at the lowest logical airfare available as determined by the designated travel service provider. The following are some of the factors that may result in the lowest available airfare and ensure maximum savings:
 - Advance booking requirement of 7 – 21 days.
 - The flight's departure or arrival time is within one hour before or after the requested departure or arrival time.
 - Cost/benefit of one stop or connecting flights.
 - Use of alternate airports where applicable.
 - Cost/benefit of stay-over on a weekend night(s).

4. Expenses

4.1. Expense claims

- Expense claims require the submission of original receipts. A claim under 40\$ for which no receipt is available may be accepted on a limited basis
- Expense claim forms must be filled out in full and signed
- Expense claims must be filed in a timely fashion, but no later than 30 days from the date of the expense
- Expense claims must clearly state what the expense was for; ideally separate claims should be submitted for separate projects
- Incomplete or unclear expense claims will be returned unprocessed

4.2. Office supplies

- Original receipts are required
- Expense claims must clearly state what project the supplies are for
- Only quantities of items required for the project will be reimbursed

4.3. Travel

- Karate Canada will cover travel for required individuals for events
- People required for events will be identified by committee Chairs or project leaders and approved by the Executive director
- Travel for individuals identified as required for the event will be booked by Karate Canada as per 3.1 above. Members wishing to upgrade their purchase to a higher fair level or to book their own seat etc. may do so at their own expense and will not be reimbursed by Karate Canada.
- Individuals purchasing their own airfare without prior approval from the Executive Director or the Treasurer, as per 3.1 above, will be assessed a 50\$ administrative fee which will be deducted from their Expense claim.
- Mileage will be reimbursed at \$0.40 per kilometer based on a minimum of 30 kilometers accumulated within a 24 hour period

4.4. Meals

4.4.1 In Canada:

- The Per Diem for activities within Canada is \$60.00 per day, with no receipts required
- Amounts over Per Diem will not be reimbursed
- Partial days may be claimed as follows:

- \$15.00 for breakfast
- \$20.00 for lunch
- \$25.00 for dinner
- Per Diem may not be claimed when a meal is already provided through the hotel stay (breakfast), group catering or otherwise paid for

4.4.2 Outside Canada:

- The Per Diem for Karate Canada-related activities outside of Canada is \$75.00 per day, with no receipts required
- Amounts over Per Diem will not be reimbursed
- Partial days may be claimed as follows:
 - \$20.00 for breakfast
 - \$25.00 for lunch
 - \$30.00 for dinner
- Per Diem may not be claimed when a meal is already provided through the hotel stay (breakfast), group catering or otherwise paid for

4.5. Hotel

- Based on double occupancy with two double beds or equivalent accommodation
- Individuals wishing to book other accommodation may do so at their own expense and will not be reimbursed by Karate Canada
- Hotel length of stay to be reimbursed is strictly limited to what is required for the project. Individuals wishing to extend their stay may do so at their own expense.

4.6. Project based expenses

- Expenses claimed must be germane to the project

5. Specific details by group

5.1. Board of Directors

- The President or Canadian delegate may host other federation Presidents or delegates for the purpose of networking and improving Karate Canada relationships. The amount must be included in the budget for the project and expenses must be reasonable
- The President or Canadian delegate may host relevant groups for the purpose of communication and improving Karate Canada group cohesion. The amount must be included in the budget for the project and expenses must be reasonable
- Board travel must be approved by the Executive Director in advance, regardless of existing budgets
- Board travel not specifically budgeted needs approval from the Executive Director and Finance Committee
- Board members travelling on Karate Canada business may book at flex fairs which would allow free seat selection and baggage options. On flights over three hours, they may also select preferred economy seats.
- Board members travelling on Karate Canada business may elect for single occupancy accommodations where feasible and permitted within the budget
- Board travel must respect the principles laid out in the Forward of this document

5.2. Staff

- The Executive Director may elect for single occupancy accommodations where feasible and permitted within the budget
- The Program Coordinator and Project Manager may elect for single occupancy accommodations where feasible and permitted within the budget for major events (duration of 3 days or more)

5.3. Technical Committee Members

- The Committee in consultation with the Board representative or Liaison for this committee will be required to submit a budget for approval through the annual budget approval process
- The Executive Director will decide on the events that this committee will be required for and the length of stay they will be needed for an event

5.4. Officials Committee Members

- The Committee will be required to submit a budget each year for the annual budget approval process
- Officials Honorarium: Honorarium is not provided for international events, the Karate Canada Summit or the National Championships. Honorarium for teaching National Official courses extra to the Summit or National Championships are to be based on the Officials Committee recommendations to the Executive Director and will be approved by the Executive Director and Finance Committee
- Expenses for Official Committee members required to attend a specific event will be covered by general expenses in the event budget

5.5. Coaching Honorarium

- The Coaching Committee and High Performance Committee will be required to submit a National Team and events plan and a budget each year to be considered during the annual budget process
- Coaching honorarium will be reviewed yearly by the Executive Director and the Finance Committee

5.6. All Other Organizational Standing Committees

- All other committees or projects will be given a mandate and a budget when appropriate
- The budget for any project cannot be exceeded without prior approval by the Executive Director, through appropriate consultation.

6. Exceptions

Any exceptions to this policy shall be subject to prior approval by the Executive Director and the Finance Committee.