

HOCKEY



HOCKEY NL TRAVEL & EXPENSE POLICY

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1.0	May 5, 2020	Original revision	Executive Committee
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Policy Title	Travel and Expense Policy
Policy Group	Hockey NL
Policy Number	HOCKEY NL - 1
Accountable Division	Finance
Policy Owner	Vice President

<p>1. Policy Statement</p>	<p>Hockey NL Travel and Expense Policy supports Hockey NL’s efforts to ensure that travel and entertainment expenses are managed in the most cost effective manner possible. This policy provides an accountability framework and guidelines for the reimbursement of reasonable and appropriate travel and entertainment expenses for Board of Directors, employees, external associates, volunteers and key personnel while conducting Hockey NL business. Travel should be consistent with the needs of Hockey NL, and should be used to accomplish Hockey NL’s objectives in the most cost effective manner.</p>
<p>2. Purpose</p>	<p>Due to geographical challenges of our province, Hockey NL has an extensive requirement for travel by its Board of Directors, employees, external associates, volunteers and key personnel. The cost of travel represents a significant expense and a large investment in terms of time and energy by those who travel on behalf of Hockey NL.</p> <p>The purpose of the Travel and Expense policy is to:</p> <ul style="list-style-type: none"> Ensure all employees, Board and Executive representatives and volunteers have a clear and consistent understanding of the policy and procedures for Hockey NL travel and entertainment; To balance fiscal responsibility and administrative stewardship with the welfare of employees and volunteers. To provide fair and equitable reimbursement of reasonable expenses incurred while travelling for Hockey NL business. Reimbursement does not constitute income nor is it meant to open the way for personal gain. Maximize Hockey NL’s ability to negotiate discounted rates with preferred suppliers and reduce travel expenses.

<p>3. Guiding Principles</p>	<p>This policy is based on the following principles:</p> <ul style="list-style-type: none"> • Hockey NL funds are used prudently and responsibly with a focus on accountability and transparency • Expenses for travel, meals and entertainment support Hockey NL objectives and business outcomes • Plans for travel, meals, accommodation and entertainment are necessary and economical with due regard for the health and safety of Hockey NL representatives • Legitimate authorized expenses incurred during Hockey NL business are reimbursed • All Corporate Sponsorship agreements that provides financial benefit back to Hockey NL are encouraged to be utilized whenever possible. • All group travel arrangements, including air travel, hotel, rail and car rental must be made through the Approved Travel Agency and purchase on corporate credit card if available. • Travel or entertainment expenses incurred by a companion accompanying a traveler for Hockey NL business will not be reimbursed. Except for the companion travel in accordance with section 2, Air xiv. • Travelers going to the same location should share ground transportation whenever possible. • The most economical mode of transportation should be used to and from airport, rail, and bus terminals. The following modes of transportation should be considered by most reasonable mode from the following list: <ul style="list-style-type: none"> a. Hotel and airport shuttle services b. Buses, subways, taxis c. Personal vehicle d. Private limousines or car services. • Personal/vacation travel may be combined with Hockey NL business travel provided there is no additional cost to Hockey NL. All personal/vacation travel is not to be charged to corporate credit cards and expenses are required to be on separate receipts from Hockey NL business travel. • Pre-approval, registration, and booking processes are to be completed as early as possible to take advantage of advance purchase discounts or best available travel rates. • Travel claims for expenses are submitted within 15 days of travel with appropriate back up documentation and sufficient explanations. • Good record-keeping practices must be maintained for verification and audit purposes. • All travel must be booked on corporate credit cards if applicable. Only personal credit cards are to be used if the
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	<p>traveler does not have corporate credit card or travel is not booked directly through HockeyNL.</p> <ul style="list-style-type: none"> • Requests for funding outside of this policy should be made to the Audit and Finance Committee prior to undertaking and shall require the approval of the Branch President. • Best practices are in place, including: <ul style="list-style-type: none"> * Prior approval to incur expenses is obtained. * Other options for meetings are always considered before travel is approved including audio or video conferencing. * Corporate credit cards, where provided, are used for authorized business travel and business-related expenses.
<p>4. Definitions and Terms</p>	<p>Itemized Receipt: A document from the vendor itemizing the goods and or services received, and the cost per unit of each good and/or service. Credit card and charge slips are only considered a receipt if they provide the detailed itemization mentioned above.</p> <p>Meeting Expenses: The provision of food, beverage, transportation, room rental and other related expenses for attendance to meetings for Hockey NL purposes. All expenses must be included in approved budget.</p> <p>Reasonable: A reasonable expense is deemed to be based on sound judgment and moderation</p> <p>Traveler: A person or group of persons who travel for Hockey NL business which includes Board of Directors, Executive council members, full time or casual employees, volunteers and/or contractors whose personal services are being contracted.</p> <p>Approver: Those who have been delegated authority to approve expenditures on behalf of Hockey NL.</p> <p>Group: 6 or more people travelling at the same time.</p> <p>Approved Travel Agent: the travel agent/company chosen by Hockey NL Finance Committee after an RFP for these services has been completed, reviewed and awarded by consensus determination of the Executive Committee.</p> <p>Most Senior Member of Hockey NL: refers to who shall be responsible for business/group expenses. The ranking shall be as follows: 1) President, 2) Vice President, 3) Executive Director, 4) Chair/Host of meeting, or if a general meeting 5) years of Board service.</p>

<p>5. Scope of Application</p>	<p>This policy applies to:</p> <ul style="list-style-type: none"> • Board • Executive • Full time employees • Casual employees • Volunteers • Contractors whose personal services are being contracted
<p>6. Standards and Requirements</p>	<p>Reimbursable Expenses</p> <p>1. Accommodations</p> <ol style="list-style-type: none"> i. Hotel rooms for Hockey NL meetings must be reserved through Hockey NL's office. Hockey NL will pay for hotel rooms, parking and taxes through direct invoicing to HockeyNL. ii. Reservations booked and confirmed by Hockey NL will be automatically guaranteed for late arrive (after 6 pm), unless otherwise specified at time of booking. iii. Hotel rooms for travel outside Hockey NL meetings will be reimbursed at actual cost and must be supported by receipts. The maximum room rate to be reimbursed for accommodations will be up to and including \$275 including taxes, while in Major Centre this rate shall be \$400 including taxes. iv. Travelers are to work with HockeyNL Executive Director and to obtain the best rate possible with reasonable quality accommodations, at the most convenient location. v. If travel and meetings are more than eight (8) hours in one (1) day, one (1) night accommodation will be provided by HockeyNL. Any exemptions must be approved by the President and Chair of Audit and Finance Committee. vi. Hockey NL will cover the cost of the room as per 1 (i), parking, and any necessary telephone calls, plus applicable taxes. Meals are not to be charged directly to hotel bills. An itemized receipt will be required for any hotel stays not directly billed to HockeyNL. Meals should be charged on a separate bill. vii. For extended stays at a single location, accommodation must be arranged with prior approval from President and Chair of Audit and Finance Committee. This will take advantage of lower weekly or monthly rates. viii. If a private means of accommodation is used, a flat rate of \$50.00 will be paid daily.

- ix. Should a **companion** accompany the Hockey NL representative, reimbursement for accommodation will be limited to the expense that would have been incurred if that person had traveled alone.
- x. Hotel rooms expenses for the evening following a Hockey NL meeting are not claimable unless the representative is unable to make reasonable arrangements home that evening and prior approval has been obtained from President and Chair of Audit and Finance Committee.
- xi. Travelers may accept **room upgrades** if no additional cost to Hockey NL.
- xii. **Group** hotel bookings are to be made directly through HockeyNL and charged to corporate credit card.
- xiii. Travelers are responsible for contacting the hotel directly or the Approved Travel Agent to allow sufficient time to make **cancellations** prior to the cancellation deadline to avoid no-show charges. Charges resulting from failure to cancel a reservation may not be reimbursed, unless you can show that such failure resulted from circumstances beyond your control
- xiv. Meeting rooms booked for HockeyNL meetings are to be approved in advanced and an itemized receipt provided for reimbursement.

2. Transportation

Air

- i. **All domestic** (Canada and the United States) air travel must be in economy class, regardless of the length of time of flight. Discount and reduced fares shall be selected rather than full fare economy where rates are available. Air travel for Hockey NL to be booked through approved Travel Agent.
- ii. **Business class** travel is acceptable for international travel (destination is outside of Canada or the United States) only when total flying time exceeds 5 hours. First Class travel is not permitted.
- iii. All travel reservations should be made as far **in advance** as possible to take advantage of available discounted rates.
- iv. All travel requests will be verified with traveler prior to confirmation by Hockey NL. If changes are required to itinerary booked, it will be at the expense of traveler if they request the change for personal reasons. Any changes required to be made due to changes in business related to Hockey NL or approved

compassionate reasons, these costs will be at the expense of HockeyNL.

- v. Travelers may use their **personal upgrade** certificates for a higher-class airfare if there are no increased costs to Hockey NL.
- vi. To ensure **seating**, Hockey NL will cover the additional cost to have a seat assigned at the time of booking.
- vii. Itineraries may be arranged to provide for an overnight stop after continuous travel time of at least nine (9) hours, or within itineraries that would have travel time in excess of twelve (12) hours.
- viii. One **baggage fee** is allowed (per carrier) from origin to destination and one for the return and when travel involves at least one overnight stay. Baggage fee to be covered only if no baggage allowed with fare class of ticket. Additional baggage fees have to be approved prior to travel and weights have to be within allowable limits. Hockey NL shall make allowances for any gear required by the traveler that is related to the undertaking of their duties for the Branch.
- ix. Hockey NL will not reimburse travelers for personal items lost while traveling for Hockey NL. The responsibility for retrieving and compensating lost baggage lies with the airlines. Obtain a lost luggage report from the airline in the baggage claim area and keep a copy of the report and claim stubs.
- x. **Group** airline bookings are to be made directly through Hockey NL approved Travel Agent and charged to corporate credit card.
- xi. Travelers are responsible for contacting the hotel directly, the Branch Office, or the Approved Travel Agent to allow enough time to make cancellations prior to the cancellation deadline to avoid no-show charges. Charges resulting from failure to cancel a reservation may not be reimbursed, unless the traveler can show that such failure resulted from circumstances beyond their control.
- xii. Any traveler denied boarding of an airline due to circumstances within the traveler's control, any additional fees will be at the expense of the traveler.
- xiii. **Air Travel Change Fees** are the responsibility of the traveler. When circumstances outside the control of the traveler have taken place, the change fee may be approved by the President, the Chair of Audit and Finance Committee, their designate, or the Executive Director.

xiv.

Each Officer of the Hockey NL Executive Committee is entitled to expense one companion to one Hockey Canada Event and one Hockey NL Event per annum. Economy airfare only will be paid for the companion travelling for such events.

Rail

- i.** All rail travel should be booked through the Approved Travel Agency in coach class unless otherwise approved. Rail travel should only be used if less expensive than air travel or use of personal and/or rental vehicle and when it adds no more than three hours to total travel time.
- ii.** All travel reservations should be made as far **in advance** as possible to take advantage of available discounted rates.

Bus

- i.** Intercity, local and rapid transit systems should be utilized if feasible and practical.
- ii.** All bus travel should be booked through the Approved Travel Agency in economy class unless otherwise approved.
- iii.** All travel reservations should be made as far **in advance** as possible to take advantage of available discounted rates.

Taxis

- i.** Taxis may be authorized when, in Hockey NL opinion, the use of such transportation is justifiable for Hockey NL business purposes and more economical alternatives such as local transit, air porter services or private vehicles are unavailable or impractical.
- ii.** When taxis are used, they should be shared to the maximum extent possible by travelers travelling together on Hockey NL business. An official taxi receipt outlining origin, destination, amount and taxi driver signature must be obtained from the taxi driver.
- iii.** If utilizing Uber, a receipt showing origin, destination and amount must be provided.

- iv. A reasonable gratuity of up to 15% will be permitted as an allowable expense. In circumstances, such as groups, where a set gratuity is in place, that gratuity shall be honored.

Rental Vehicles

- i. Rental vehicles may be authorized when, in the opinion of Hockey NL, this mode of travel is economical and practical. The class of vehicle will be Mid-size. SUV or full-size vehicles may be authorized if the cost to Hockey NL is the same as that of a Mid-size car or the passenger load, weight of goods to be transported or other extenuating circumstances are warranted. Prior approval for rental vehicles is required by the President, Hockey NL Executive Director or Chair of Audit and Finance Committee.
- ii. Travelers who are authorized to rent vehicles in support of Hockey NL business, are to arrange bookings through Hockey NL approved Travel Agent President and Chair of Audit and Finance Committee. In so doing, insurance coverage is provided through Hockey NL's insurance policy. If you require a rental vehicle and cannot book it through Hockey NL you shall obtain collision damage waiver coverage for the rental period. Reimbursement will be provided by Hockey NL.

Personal Vehicle

- i. When Hockey NL authorizes the use of a privately owned vehicle for Hockey NL business purposes, the vehicle must, as a minimum have basic insurance (\$1 million public liability and property damage). Distances driven will be reimbursed in accordance with the kilometric rates indicated in this policy. Payment, in addition to kilometers driven, for items such as parking, tolls, etc. will be made based upon receipts.
- ii. Authorizing the use of personal vehicles for Hockey NL travel is based on the principle that the total cost of meals en route, the kilometric rate, the incidental rate and appropriately receipted accommodation costs shall not exceed an amount equivalent to the cost of the appropriate commercial transportation and other ground transportation costs that would otherwise have been authorized by Hockey NL had travel not been by privately owned vehicle.

- iii. When the cost of utilizing a personal vehicle outweighs the cost of rental vehicle, the most cost-effective option should be utilized.
- iv. If the cost of the personal vehicle exceeds the cost of other modes of transportation, travelers may claim up to the amount determined to be the most cost effective as an alternative, when using their personal vehicle.
- v. The kilometric rate is designed to offset ownership costs which consist of the standard operating costs associated with private vehicle ownership such as depreciation, provincial tax, finance charges, insurance and license fees.

The kilometric rate is also designed to offset other operating costs such as gasoline, oil, lubrication, tires, maintenance and repairs.

In-province travel will be reimbursed at the rate of \$0.50 per km. Out-of-province travel be paid at the Hockey Canada rate.

Kilometers claimed should be accurate and reasonable relative to distances indicated by internet mapping programs such as Google Maps or a similar program. Travelers must travel a minimum of 20 km from origin to destination in order to be reimbursed. Each trip is to be itemized with the following information: date traveled, starting location, ending location, names of those who traveled and reason for the travel and must be attached to the completed expense report for reimbursement.

3. Meals and Entertainment

- i. Personal Meals

Hockey NL will reimburse individuals for breakfast, lunch, dinner and incidental expenses based on the per diems outlined below. All meals claimed outside of per diems, must include an itemized receipt for the date the meal is being claimed. Travelers wishing to claim less than the amounts of the per diem entitlement for meals, based on actual costs, may do so.

Compensation for the cost of meals and incidentals is based on a per-diem entitlement as indicated below.

a. Reimbursement for meals while travelling on Hockey NL business (whether in or out of province shall be paid at the following rates:

Meal	In-Province Travel	Out-of-Province Travel
Breakfast	\$15.00	\$25.00
Lunch	\$20.00	\$35.00
Dinner	\$30.00	\$45.00
Incidentals	\$10.00	\$15.00
Max/day	\$75.00	\$120.00

*HockeyNL Out-of-Province travel based on Hockey Canada's Policy and Procedures.

- b. These rates shall be reviewed annually by the Audit and Finance Committee during the budget process and recommendations shall be submitted to Hockey NL's Executive Committee for approval.
- c. A traveler shall be paid a meal allowance for each breakfast, lunch and dinner where applicable. Breakfast can be claimed if travel starts before 9 am and dinner can be claimed if travel does not finish by 5 pm.
- d. Tip range for all meal and entertainment expense shall be a range of 0-15% of the total bill before taxes depending on level of services. In circumstances, such as groups, where a set gratuity is in place, that gratuity shall be honored. To claim incidentals, the traveler must qualify for at least two (2) meals per day.
- e. Unless a set business meeting that has been pre-approved all travelers are required to pay for and expense separately any claims for meals.

ii. Business Meals

In all cases, it must be stated on the expense report for whom the meal was purchased including all Hockey NL Board of Directors, Executive council members, full time or casual employees, volunteers and/or contractors whose personal services are being contracted as well as external clients and associates. Per diem limits should be kept in mind.

a. Employee/Employee

Meals may also be purchased for other employees of HockeyNL in certain business circumstances. When more than one employee is present at a business meal, the most senior Hockey NL member should pay and expense the bill. A description of business discussed should be included in the expense report in the comment section along with the list of those in attendance. This will be reviewed by HockeyNL Executive Director and Chair of Finance Committee when approving the expense claim or Branch President.

Should more than one Hockey NL employee be involved in entertainment with an individual client, one employee (the host) will pay the bill and include it on his/her expense report.

b. Employee/Client

Entertainment of other employees should be justified as contributing to profitability, productivity or improving employee morale. These expenses are reimbursable only with the Executive Director's approval and if they are directly related to the active conduct of Hockey NL's business when directly preceding or following a business discussion, or are necessary to accomplish some useful purpose connected with the company's business. Every attempt should be made to minimize entertainment expenses.

c. Employee/Employee Entertainment

Entertainment expenses include events such as theatre and/or sporting events only where business related to Hockey NL takes place during, immediately before, or immediately after the event.

Reimbursement for entertainment expenses will require pre-approval of the Hockey NL Executive Director otherwise they will not be reimbursed.

d. Employee/Volunteer

Meals may also be purchased for volunteers of Hockey NL in certain business circumstances. When more than one volunteer is present at a business meal, the most senior Hockey NL

	<p>member should pay and expense the bill. A description of business discussed should be included in the expense report in the comment section along with the list of those in attendance. This will be reviewed by Hockey NL Executive Director and Chair of Audit and Finance Committee when approving the expense claim</p> <p>e. Tip Range for all entertainment 0-15% maximum of total bill depending on level of service (do not included HST in calculation)</p>
<p>4. Non-Reimbursable Expenses</p>	<ul style="list-style-type: none"> • Airline club dues • Baby-sitting • Barbers and hairdressers • Golf, tennis and health club fees (except pre-authorized entertainment) • Sporting events unless part of HockeyNL business • Loss or theft of personal funds or property • Movies and games (including in-flight and hotel in-room movies) • Traffic tickets • Passports/Visas • Tourist attractions • Dry cleaning, pressing expenses and laundry • Room service • Interest charges on outstanding charge card balances • Fees for failure to cancel transportation or hotel reservations when appropriate notice period is provided • Excess personal baggage – this excludes gear required for Hockey NL work
<p>5. Process/Procedure</p>	<p>Before Travel</p> <ol style="list-style-type: none"> a. Traveler obtains all approvals required prior to traveling b. Ensures all reservations have been secured in as far advance as possible of travel c. Have reviewed this policy to ensure understand what is reimbursable and follows all requirements set forth d. Utilizes the Approved Travel Agent as required e. Obtain any insurances required for travel f. Review any travel advisories for any destinations that may require the traveler to use caution when travelling

	<p>g. Provide emergency contact information details to Executive Director for Hockey NL in case need to contact in the case of an emergency</p> <p>During Travel</p> <p>a. Traveler maintains a folder of receipts to be submitted with expense report</p> <p>b. Obtain approvals when required for any expenses outlined in this policy</p> <p>After Travel</p> <p>a. Travelers must complete an expense report for reimbursement of allowable expenses within 15 days after travel is complete</p> <p>b. Attached all required documentation to each expense report submitted</p>
<p>6. Responsibilities</p>	<p>Travellers</p> <ul style="list-style-type: none"> • Consider alternatives to travel such as teleconferencing and videoconferencing whenever possible • obtain approvals from appropriate authorities for travel as required • utilize any service providers designated by Hockey NL where appropriate. • Obtain the lowest cost options for travel whenever possible • Utilize the Approved Travel Agent when required or directly through the HockeyNL Executive Director • Use the corporate charge card to pay all travel expenses unless you do not have one. If you do not have one, approval from HockeyNL Executive Director is required to use personal card if not booking travel directly through HockeyNL. • Provide emergency contact information when travelling to ensure able to contact in the case of an emergency • Cancel hotel and any other bookings so as to avoid no-show charges <p>Approvers</p> <ul style="list-style-type: none"> • Determine and authorize when business travel is necessary

	<ul style="list-style-type: none"> • Ensure that travel arrangements are consistent with this policy • Consult with the traveler to ensure travel arrangements accommodate Hockey NL’s travel policies • Not allowed to approve their own expense claims • Ensure that expenses for a group can only be claimed by the most senior Hockey NL representative • Provide approval only for expenses that are necessarily incurred in the performance of Hockey NL business and are consistent with this policy • Provide approval only for claims that include all appropriate documentation, including appropriate receipts to support expense claims • Ensure that unusual items are appropriately explained, or proof is given of prior approval <p>Audit and Finance Committee</p> <ul style="list-style-type: none"> • Review expense reports quarterly to ensure compliance with Hockey NL financial policies. • Approve reimbursement of expenses in line with Travel and Expense Policy.
<p>7. Supporting Documentation</p>	<p>All expense reports are to be accompanied by the following allowable receipts, otherwise the claim may be rejected:</p> <ul style="list-style-type: none"> i. Air Travel: The E-Ticket slip, boarding pass, and the Hockey NL approved travel agency itinerary. ii. Rental Vehicles A copy of the rental car agreement. iii. Hotel/Motel An itemized hotel bill which lists all room charges, taxes, and levies. The bill should include any charges for parking and authorized telephone charges. No meals are to be charged to hotel bills. Meals at the Hotel should be covered by a separate receipt from the hotel room charge receipt. iv. Meals & Entertainment An itemized receipt showing all meals and drinks purchased. Credit card receipts are not considered an itemized receipt. For meals for more than one person, the name of each person who attended the meal must be recorded on the back

	<p>of the receipt. If no names listed, only one meal will be approved for reimbursement.</p> <p>v. Personal Vehicle Use and Kilometric Allowance</p> <p>Reimbursement will be made at a rate in accordance with the corporate standard. The current rate is \$0.50 per km represents the traveler's cost for insurance, gas and general wear and tear that may result in necessary repairs and a deductible if an accident happens. Kilometers shall be from home to the site and return only. Travelers must travel a minimum of 20 km from origin to destination in order to be reimbursed.</p> <p>Kilometers claimed should be accurate and reasonable relative to distances indicated by internet mapping programs such as Google Maps or a similar program. All Hockey NL members traveling with multiple stops MUST maintain a log of their journey, including starting point, any stops, and final destination. This travel log shall be used to calculate accurate mileage for expense reimbursement.</p> <p>For kilometer reimbursement, the expense report is to include an itemized statement of travel that includes date traveled, starting location, ending location, names of those who traveled and reason for the travel. Expenses for tolls and or parking should include actual receipt for reimbursement.</p>
8. Expense Report	Please complete the most recent Hockey NL expense report for reimbursement of all expenses.