

## Taekwondo Canada Board and Staff Travel Expense Guideline

**Revision History**

Version	Approved/Reviewed / Revised/Rescinded	Date	Comments
1.0	TC Board of Directors	3 Sep 2019	
2.0			

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## **1.0 PURPOSE AND SCOPE**

### **1.1 Purpose**

This Travel Expense Guideline provides direction for employees, contractors and Board of Director (BoD) members incurring business and training travel expenses on behalf of Taekwondo Canada (TC). The term “employees” in the document will encompass employees, contractors and BoD members.

This Guideline exists to:

- Ensure that employees have a clear and consistent understanding of their responsibilities regarding travel expenses.
- Ensure that employees are not financially disadvantaged while traveling on TC business.
- Ensure that TC travel costs are managed in a prudent and cost-effective way.
- Ensure alignment with policies, directives, and related instruments issued by the Treasury Board of Canada on travel, hospitality, conference and event expenditures.

### **1.2 Scope and Application**

This Travel Expense Guideline is applicable to all employees, contractors and BoD members.

## **2.0 GUIDELINE REQUIREMENTS**

Under this Guideline, both financial and supervisory approvals are required for travel in support of Taekwondo Canada activities. For staff and contractors, supervisory approval is the ED; for BoD members, supervisory approval is the president within the scope of the approved national budget.

Employees or board members who do not comply with this Guideline may be subject to delay or denial of reimbursement. Willful disregard for this Taekwondo Canada Guideline can result in disciplinary action, including termination for employees. Altering of receipts or fraudulent completion of travel expenses will result in disciplinary action, up to and including termination of employees and/or criminal prosecution.

## **3.0 ROLES AND RESPONSIBILITIES**

The ED shall be responsible for the development, implementation and maintenance of the Guideline and for ensuring compliance with the Guideline.

The Taekwondo Canada Finance Committee, as the third line of defence, shall perform periodic independent audits.

The Executive Director is responsible for:

- Approving travel:
  - Ensuring travel is required to accomplish Taekwondo Canada goals,
  - Ensuring travel is in support of Taekwondo Canada's objectives and, for staff and contractors, in line with the employee's functional area, and
  - Ensuring travel is planned and budgeted; and
- Providing support and guidance to employees.
- Ensuring funds are available in the applicable budget line prior to approving travel
- Reviewing and approving travel expense claims for compliance with this Guideline;
- Budgets, analysis and monitoring of travel expenses; and
- Ensuring that per diem rates are updated annually to reflect changes to Treasury Board rates.

Employees and board members are responsible for:

- Complying with this Guideline; and
- Submitting documentation and receipts as required.

#### 4.0 REPORTING REQUIREMENTS

Report	Frequency	Description	Distribution
Quarterly Report of Employee and Contractor Travel	Biannually	A report for the Finance Committee of the Board outlining total expenses for Employee and Contractor travel	By: Office Manager and/or ED  To: ED and Finance Committee
Quarterly Report of Board Travel	Biannually	A report for the Finance Committee of the Board outlining total expenses for Board travel	By: Office Manager and/or ED  To: ED, Finance Committee

#### 5.0 ESCALATION AND EXCEPTIONS

Any exceptions to this Guideline must be approved by the ED and Board Treasurer.

Any instance of non-compliance with this Guideline shall be escalated to the ED and Board Treasurer who will escalate material deviations to the President and Board of Directors if appropriate.

## **6.0 GENERAL GUIDELINES**

All travel must be pre-approved using the Pre-Travel Authorization Form (Annex A) signed by the ED or the President in the case of BoD travel. Receipts are required for everything except per diem and mileage. If a receipt is lost or destroyed, employees must complete and submit a Statutory Declaration (Annex C) in place of the receipt. The Pre-Travel Authorization Form must be attached to the Taekwondo Canada expense claim along with receipts.

Mileage may be claimed only when the travel destination is 100 km or more from the normal place of business, except when personal vehicles are used to support Taekwondo Canada hosted events (Nationals, Canada Open).

The least expensive method of travel should be utilized when safe, economical and practicable. Book "Economy" flights; Preferred Economy (Economy Plus), Business Class and First-Class fees will not be reimbursed. Baggage fees may be claimed; checking more than one bag requires pre-approval on the Pre-Travel Authorization form.

Employees travelling for business can use loyalty programmes and retain the benefits offered by those programmes providing there is no additional cost to Taekwondo Canada; however, employees may not select travel based on their loyalty programmes.

When travelling together, the senior employee present should pay for and claim local meal and transportation expenses (ex: taxis).

Normally, rental vehicles should be "intermediate" or smaller. If a large group is travelling together, a larger vehicle must be pre-approved on the Pre-Travel Authorization Form. Renting GPS systems also requires pre-approval.

Bank fees, ABM usage fees, currency commissions and cheque cashing fees may be claimed.

Incidental expenses include business calls, photocopies, faxes, internet connections, and rental and/or transportation of necessary office equipment. Receipts are required for reimbursement of incidental expenses exceeding the \$10/day allowance,

Fees for travel vaccines may be claimed should travel advisories recommend them and should there be a cost for the vaccine. Pre-approval on the Pre-Travel and Authorization form is required.

Approved expense claim forms will be processed within ten (10) working days.



## **Annex A: TAEKWONDO CANADA PRE-TRAVEL AUTHORIZATION FORM**

This authorization form must be completed prior to the booking of any travel. Both supervisory and financial authority must be received prior to making travel bookings. The completed form must be attached to the traveler's Taekwondo Canada expense claim. Supervisors can issue blanket or multi-trip authorizations to staff for operational expediency.

Name of Traveler: \_\_\_\_\_

Dates of Proposed Travel: \_\_\_\_\_

Itinerary:

ARRIVAL	PLACE	DEPARTURE	METHOD OF TRAVEL

Destination(s): \_\_\_\_\_

Reason for Travel: (check at least one)

- ☐ Board of Directors (BoD) – formal meetings with the BoD as well as less formal briefings with the BoD
- ☐ Corporate Representation – meetings with other sport organizations, conferences, networking, public presentations, regulatory meetings
- ☐ Operational Meetings – supplier/vendor relationships, site visits, events
- ☐ Employee Training – workshops, courses
- ☐ Multi-Trip Authorization
- ☐ Other (please specify): \_\_\_\_\_.

Describe the Purpose of Travel: \_\_\_\_\_

Other Comments: (Importance of trip/consequences if not funded, coverage of duties while absent, etc.)

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Note: Consideration must always be given to the use of virtual presence, teleconference or other remote meeting solutions as an alternative to travel.

**Coding Information**



Account Name	Account Code	Amount(ss)

Is this a 2019-2029 budget item? ☐ Yes ☐ No

If no, which revenue base is this expense(s) related to?

\_\_\_\_\_

Will Traveler be accompanied by other Taekwondo Canada Staff? ☐ Yes ☐ No

If yes, please identify who and why: \_\_\_\_\_

\_\_\_\_\_

Estimated Costs:

Airfare / Rail	
Mileage	
Hotel / Personal Lodging	
Per Diems & Incidentals	
Car Rental / Taxis	
Other	
Total Estimate (CAD)	

Funding Sources: If any part of the travel will be covered by an outside agency, identify:

the agency: \_\_\_\_\_

the amount: \_\_\_\_\_

Note: Any of the travel expenses covered by an outside agency may not be claimed from Taekwondo Canada. Failure to disclose funding from an outside agency will be subject to disciplinary action and potentially dismissal.

**Requested by:**

\_\_\_\_\_  
Name (BLOCK PRINT)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**ED or President Approval:**

\_\_\_\_\_  
Name (BLOCK PRINT)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date



**Annex B: PER DIEM, INCIDENTAL AND MILEAGE RATES**

1. Private non-commercial accommodation allowance	\$50.00
2. Meal Allowances	
Breakfast	\$15.00
Lunch	\$25.00
Supper	\$35.00
Meal Allowance Daily Total	\$75.00
3. Incidental Allowance	\$10.00
4. Mileage (taxes included)	50.0 cents/km

**Annex C: STATUTORY DECLARATION – LOST RECEIPT**

*The employee should submit the signed Declaration with his/her Expense Claim. One Declaration Form should be used for each lost receipt.*

I certify that:

- a. I have lost or accidentally destroyed the original receipt;
- b. I have not and will not use this receipt (if later found) to claim or receive reimbursement from any other source; and
- c. This expense was incurred by me on Taekwondo Canada business, meets Taekwondo Canada policies and is an eligible Taekwondo Canada travel expense.

**Details of the expense:**

Vendor Name: \_\_\_\_\_  
(Name of store, hotel, airline, restaurant, etc.)

Transaction Date: \_\_\_\_\_.

Transaction Amount: \_\_\_\_\_

Description of goods/services purchased: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_  
Employee Name (Block Print)

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Supervisor Name (Block Print)

\_\_\_\_\_  
Supervisor Signature

\_\_\_\_\_  
Date