

2/13/2024

TKDNS 12.0

Travel and Reimbursements



Approved: May 2022
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Overview

It is the policy of Taekwondo Nova Scotia to reimburse board members and other individuals, approved by the board of directors at a regular meeting of the board of directors for Taekwondo Nova Scotia, for reasonable and necessary expenses incurred during approved Taekwondo Nova Scotia related travel.

Individuals seeking reimbursement should incur the lowest reasonable travel expenses and exercise care to avoid impropriety or the appearance of impropriety. Reimbursement is allowed only when reimbursement has not been, and will not be, received from other sources. If a circumstance arises that is not specifically covered in this travel policy, then the most conservative course of action should be taken.

1.0 Authorization and responsibility

1.1 All travel must be authorized by way of an approved motion from the Taekwondo Nova Scotia Board of Directors. Individuals should verify that planned travel is eligible for reimbursement before making travel arrangements. Within 30 days of completion of a trip, the individual must submit a travel reimbursement form and supporting documentation to obtain reimbursement of expenses.

1.2 An individual may not approve his or her own travel or reimbursement. The travel reimbursement form must be signed by the approved signing officers for Taekwondo Nova Scotia.

1.3 Travel and reimbursement approved for members of the board of directors will be reviewed annually by the internal auditor.

1.4 Designated approval authorities are required to review expenditures and withhold reimbursement if there is reason to believe that the expenditures are inappropriate or extravagant.

2.0 Personal funds

2.1 Individual's should review reimbursement guidelines before spending personal funds for travel to determine if such expenses are reimbursable. *See Section IV: Travel Expenses/Procedures* for details.

2.2 Taekwondo Nova Scotia reserves the right to deny reimbursement of travel-related expenses for failure to comply with policies and procedures.

2.3 Individuals who use personal funds to facilitate travel arrangements will not be reimbursed until after the trip occurs and proper documentation is submitted.

3.0 Vacation in conjunction with business travel

3.1 In cases in which vacation time is added to a Taekwondo Nova Scotia business trip, any cost variance in airfare, car rental or lodging must be clearly identified on the Travel Request form. The

3.2 Taekwondo Nova Scotia will not prepay any personal expenses with the intention of being "repaid" at a later time, nor will any personal expenses be reimbursed.

3.3 Occasionally it may be necessary for travelers to request exceptions to this travel policy. Requests for exceptions to the policy must be made in writing and approved by the board of directors for Taekwondo Nova Scotia.

4.0 Travel Expenses/Procedures

4.1 Permissible prepaid travel expenses may be issued before the travel by Taekwondo Nova Scotia for airfare, rail transportation, rental vehicles, and conference/ course registration fees. business travel needs. Airfare may be prepaid by Taekwondo Nova Scotia.

4.2 Applicable policies and methods of payments for these prepayments are as follow:

4.3 Airfare individuals are expected to obtain the lowest available airfare that is reasonable.

4.4 Individuals are encouraged to book flights at least 30 days in advance to avoid premium airfare pricing.

4.5 Coach class or economy tickets must be purchased for domestic or international flights with flight time totaling less than five consecutive hours excluding layovers.

4.6 A less-than-first-class ticket (i.e., business class) may be purchased at Taekwondo Nova Scotia's discretion for domestic or international flights with flight time exceeding five consecutive hours excluding layovers.

4.7 Rail Transportation individuals

Taekwondo Nova Scotia will prepay rail transportation provided that the cost does not exceed the cost of the least expensive airfare.

Rental vehicles. Taekwondo Nova Scotia will pay for approved use of a rental vehicle. See the section on reimbursements below in this section.

Conference / Course registration fees.

Conference / Course registration fees can be prepaid with a credit card or check through the business office with a request for payment form. Business-related banquets or meals that are considered part of the conference can be paid with the registration fees; however, such meals must be deducted from the traveler's per diem allowance.

Travel advances.

Cash advances are authorized for specific situations that might cause undue financial hardship for business travelers. These situations are limited to individuals traveling on behalf of Taekwondo Nova Scotia. A maximum of 80 percent of the total estimated cost can be advanced.

Expenses associated with the travel must be reconciled and substantiated within two weeks of the return date. The individual must repay Taekwondo Nova Scotia for any advances in excess of the approved reimbursable expenses.

Travel advances are processed by submitting a completed Request for Payment form and Travel Request form to the Treasurer of Taekwondo Nova Scotia. Reimbursement for any remaining expenses is processed on a Travel Reimbursement form approved by the designated approval authority.

Reimbursements

Requests for reimbursements of travel-related expenses are submitted on a Travel Reimbursement form. This form must be accompanied by supporting documentation and or receipts

These forms must be submitted to the Treasure of Taekwondo Nova Scotia within two weeks after the trip is completed. Travel Reimbursement forms not submitted within this time frame require exception approval from the president or from the treasure.

Reimbursement of travel expenses is based on documentation of reasonable and actual expenses supported by the original, itemized receipts where required. Reimbursements that may be paid by Taekwondo Nova Scotia are shown below.

Airfare. If the airfare was not prepaid by Taekwondo Nova Scotia, an original itemized airline receipt, an e-ticket receipt/statement or an Internet receipt/statement is required. The receipt must show the method of payment and indicate that payment was made.

Rail transportation. If rail transportation was not prepaid by Taekwondo Nova Scotia, an original itemized receipt, original e-ticket receipt/statement, or Internet receipt/statement is required. The receipt must show the method of payment and indicate that payment was made.

Automobile (personally owned—domestic travel). A valid driver's license issued within Nova Scotia and personal automobile insurance are required for expenses to be reimbursed. Drivers should be aware of the extent of coverage (if any) provided by his or her automobile insurance company for travel that is business or not personal in nature.

Reimbursement for use of a personal automobile is based on the Taekwondo Nova Scotia mileage rate.

Travel reimbursement is for all vehicle-related expenses, including gasoline, wear and tear, and personal auto insurance.

As of the approval date of this policy, the rate is [\$0.52] per Km. Travelers may opt to request reimbursement for actual gasoline expenses in lieu of the Taekwondo Nova Scotia mileage rate. In these instances, original, itemized receipts are required.

Automobile (rental—domestic travel). Reimbursement for a commercial rental vehicle as a primary mode of transportation is authorized only if the rental vehicle is more economical than any other type of public transportation, or if the destination is not otherwise accessible. Vehicle rental at a destination city is reimbursable. Original receipts are required.

Taekwondo Nova Scotia authorizes reimbursement for the most economic vehicle available. In certain circumstances larger vehicles may be rented, with prior approval. The rental agreement must clearly show the date and the points of departure/arrival, as well as the total cost. Drivers must adhere to the rental requirements, and restrictions must be followed. Original receipts are required.

When vehicle rentals are necessary, Taekwondo Nova Scotia encourages travelers to purchase collision damage waiver (CDW) and loss damage waiver (LDW) coverage. Taekwondo Nova Scotia will reimburse the cost of CDW and LDW coverage; all other insurance reimbursements will be denied.

Drivers should be aware of the extent of coverage (if any) provided by his or her automobile insurance company for travel that is business or not personal in nature.

Parking fees, tolls and other incidental costs associated with vehicle use are not covered by the rental agreement.

Travelers are strongly encouraged to fill the gas tank before returning the vehicle to the rental agency to avoid service fees and more expensive fuel rates.

Conference/ Course registration fees.

If the conference fee was not prepaid, Taekwondo Nova Scotia will reimburse these fees, including business-related banquets or meals that are part of the conference registration. Original receipts to support the payment are required. If the conference does not provide a receipt, then a cancelled check, credit card slip/statement or documentation that the amount was paid is required for reimbursement.

A prorated amount for the meals provided must be deducted from the traveler's per diem. See Meals (per diem) for more detail. Entertainment activities such as golf outings and sightseeing tours will not be reimbursed.

Registration fees paid directly by an individual will not be reimbursed until the conference is completed.

Lodging (commercial).

The cost of overnight lodging (room rate and tax only) will be reimbursed if the authorized travel is 100 Km or more from the traveler's home or primary worksite.

Exceptions to this restriction may be approved in writing by the President of Taekwondo Nova Scotia.

Taekwondo Nova Scotia will reimburse lodging expenses at reasonable, single occupancy or standard business room rates. When the hotel or motel is the conference or convention site, reimbursement will be limited to the conference rate.

Only single room rates are authorized for payment or reimbursement unless the second party is representing Taekwondo Nova Scotia in an authorized capacity. If the lodging receipt shows more than a single occupancy, the single room rate must be noted. If reimbursement for more than the single room rate is requested, the name of the second person must be included.

Meals (per diem). Per diem allowances are reimbursable for in-province and overnight travel that is 100 Km or more from the individual's home.

Per diem allowances are applicable for all out-of-province

Taekwondo Nova Scotia per diem rates are as of the approval date of this policy,

Breakfast- \$12.00

Lunch - \$18.00

Dinner - \$24.00

Incidentals \$ 11.00 /day

If a free meal is served on the plane, included in a conference/course registration fee, built into the standard, single hotel room rate or replaced by other meal, the per diem allowance for that meal may not be claimed.

Receipts are not required for per diem allowances. Per diem allowances are reimbursed after the trip is completed.

Business meals. Individuals are required to follow the Taekwondo Nova Scotia expenditure policies when requesting reimbursement for business meals. Original itemized receipts are required.

Parking. Original receipts are required for parking fees (including airport parking) totaling \$25 or more. The lodging bill can be used as a receipt when charges are included as part of the overnight stay.

Telephone calls. The costs of personal telephone calls are the responsibility of the individual.

Tolls. Original receipts are required for tolls totaling \$25 or more.

Miscellaneous transportation. Original receipts are required for taxi, bus, subway, metro, ferry, and other modes of transportation if costs are \$25 or more for each occurrence.

Non reimbursable Travel Expenses

The following items that may be associated with business travel will not be reimbursed by Taekwondo Nova Scotia:

- Airline club memberships.
- Airline upgrades.
- Business class for domestic flights or first class for all flights.
- Childcare, babysitting, house-sitting, or pet-sitting/kennel charges.
- Costs incurred by the individual's failure to cancel travel or hotel reservations in a timely fashion.
- Evening or formal wear expenses.
- Haircuts and personal grooming.
- Laundry and dry cleaning.
- Personal entertainment expenses, including movies, headsets, health club facilities, hotel pay-per-view movies, in-theater movies, social activities, and related incidental costs.
- Travel accident insurance premiums or purchase of additional travel insurance.
- Other expenses not directly related to the business travel.

Travel for Non-Taekwondo Nova Scotia Individuals

Additional costs for travel, lodging, meals or other travel expenses for spouses or other family members will not be reimbursed.