



OFA EXPENSE REIMBURSEMENT POLICY AND PROCEDURE

General Information

This Policy was established by the Finance Committee of the Ontario Fencing Association (OFA). Its objective is to define and allow for reimbursement of reasonable costs incurred for preapproved travel and other reimbursable expenses on a fair basis. It ensures clarity and consistent understanding among claimants; provides guidance as to what constitutes travel and other reimbursable expenses; maximizes OFA ability to negotiate discounts and ensures authorized expenditures comply with tax requirements for deductibility. This policy is designed to rely on the goodwill and discretion of the claimant, while at the same time allowing the OFA to meet its stewardship obligations.

The OFA will reimburse out-of-pocket, travel and related expenses that are legitimate, reasonable and appropriate for the activity undertaken. The expense must have been personally incurred by the claimant, (i.e. the claimant does not request reimbursement on behalf of another individual). The guiding principle is that the individual should neither gain nor lose personal funds as a result of travel assignments.

- Original receipts must support all expense reimbursement claim items.
- The mode of travel considered reasonable is that which provides adequate standards of comfort, convenience, safety and efficiency, and is the most economical option under the circumstances.
- All expense claims should be submitted for reimbursement on a timely basis. Completed reimbursement form with accompanying receipts must be submitted within 30 days of the date incurred.
- Expenses will be reimbursed at the end of each month.

Scope and Applicability

This policy applies to officials, committee chairs and committee members, members of the Board of Director, coaches and assistant coaches and all other persons who incur travel and related reimbursable expenses incurred while performing services at the request of the OFA.

Documentation Requirements

Reimbursement claims must be supported by itemized receipts. Personal credit card statements are not acceptable as support for reimbursable expenses.

- Accommodation receipts must be a detailed hotel invoice
- Air, rail and rental vehicle receipts must be the traveler's copy
- Original amounts and dates must not be altered. If the original information is incorrect, the discrepancy must be explained.
- If a receipt for an expense is not provided, the item will be deducted from the requested amount until receipt is received.

- If claimant consumed alcohol during a meal, he or she is encouraged to get a separate receipt. Alcohol is a disallowed expense. If no separate receipt is obtained, then claimant must subtract the cost of alcohol, including taxes and tips, from the total amount of the receipt.

Reimbursable Expense Categories

1. TRAVEL

Motor vehicle: Reimbursement of **45¢** per kilometre for use of a personal vehicle. This allowance covers all operating expenses (fuel, oil, repairs, tires, maintenance, insurance, depreciation, etc.). Therefore, no further expenses of this nature are reimbursable. Claimants who uses their vehicle for OFA business activities must meet Ontario law insurance requirements. OFA will not reimburse any accident damage to a vehicle. (For multi-day events, the total reimbursement must not exceed the amount that would be claimed if the claimant stayed in the approved hotel).

Example:

Scenario A: Claimant A travels 200 kms (return) by car to the venue and stays in the approved hotel. + 10 kms return (2 nights) from the hotel to the venue. Reimbursable expense is \$99.00.

Scenario B: Claimant B chooses to commute rather than stay in the hotel (2 nights) and travels 300 kms to and from home daily for three days (900kms) for a travel expense of \$405.00. Claimant can claim the lesser of \$120 for two nights or total travel expense (\$405.00). Reimbursable expense is \$240.00.

Scenario C: Claimant C chooses to commute rather than stay in a hotel (2 nights) and travels 150kms to and from home daily for three days (450 kms) for a travel expense of \$202.50. Claimant can claim the lesser of \$120.00 for two nights or a total travel expense of \$202.50. Reimbursable expense is \$202.50.

Printout of Google maps indicating the distance to venue must accompany the travel claim.

Example:

Scenario A: Claimant A Travels from home address in Toronto to St Catharines – 246 kms return. Reimbursable expense is \$110.70 (with Google map printout indicating kms)

Scenario B: Claimant B Travels from home address in Toronto, picks up a colleague in Guelph (103 kms) and continues to St. Catharines (112 kms). Claimant can claim 430 kms (215 return) with Google map printout indicating kms from home to Guelph and from Guelph to St. Catharines \$193.50.

Minimum distance reimbursed is 50 kms. Mileage will not be reimbursements for travel less than 50kms.

**** Carpooling is strongly recommended, where possible.**

Motor vehicle rental: Claimant may consider round trip vehicle rental when driving is more cost effective than airline, rail or bus travel. The cost of a mid-size or compact car and insurance, plus fuel, tolls and parking is reimbursable with prior approval. Traveler's copy of the receipt must be submitted with the claim.

Bus, Train or Plane: Carpooling is strongly recommended; however, if travel by car is impossible, claimant can reserve alternate mode of transportation 7 to 30 days prior to departure and chose the lowest logical fare possible to meet the travel needs. Airport parking is permitted, but should not exceed 2 days or the lowest of parking or the cost of public transportation to and from the airport (i.e. airport shuttle or limo). Traveler's copy of the receipt must be submitted with the claim.



2. MEALS

Meals purchased while away from home for a preapproved OFA activity are reimbursable expenses. Meals include breakfast, lunch and dinner. If a meal is provided at the venue or hotel, cost of that same meal taken outside the venue or hotel will not be reimbursed.

Example:

Hotel rate (\$120/night) includes breakfast. Amounts for breakfast taken outside the hotel or venue (even within the approved amount) are not reimbursable expenses.

Maximum reimbursable meal expenses (accompanied by itemized receipt, including tax and tips). Maximum allowable for tip – 20%. Cost of alcohol is not a reimbursable expense.

- Breakfast - \$10
- Lunch - \$20
- Dinner - \$30

Example:

Scenario A: Claimant A claims \$28.00 (with receipts) for dinner. Reimbursable expense is \$28.00
Claimant B claims \$42.00 (with receipts) for dinner. Reimbursable expense is \$30.00
Claimant C stays at the approved hotel, where breakfast is included, but claims \$5.00 for coffee, and \$25.00 for dinner. Reimbursable expense is \$25.00.

Group meals:

If one person submits a receipt for a meal on behalf of a group, the amount will be reimbursed provided all participants are eligible to receive a meal reimbursement. In this case, the total amount of the meal, tax and tips included, will be divided by the number of participants. Amount will be reimbursed up to the reimbursable amount for each participant. Names of the participants must be clearly indicated in the reimbursement forms.

Scenario A: 4 people share dinner. Claimant pays for the total amount of the meal on behalf of the group (\$120.00) and submits the receipt for reimbursement. Each person is entitled to a \$30.00 meal allowance: Reimbursable expense is \$120.00.

Scenario B: 4 people share dinner. Claimant pays for the total amount of the meal on behalf of the group (\$150.00) and submits the receipt for reimbursement. Each person is entitled to a \$30.00 meal allowance: Reimbursable amount is \$120.00.

Reimbursable amount include tax and tips.

Purchase of additional items during the day:

Additional food items purchased during the day (i.e. tea or coffee) can be added to the meal allowance, provided this does not exceed the allowable total.

Scenario A: Claimant submits receipts for \$5.00 for breakfast, \$1.75 for coffee, \$7.00 for lunch, \$1.50 for tea, and \$35.00 for dinner. Allowable expenses are \$6.75 for breakfast; \$8.50 for lunch and \$30.00 for dinner.

3. ACCOMMODATION

If the organizer has arranged accommodation, any expense for accommodation other than that arranged by the organizer will not be reimbursed. If organizer does not make hotel arrangements, accommodations will be reimbursed up to a maximum of \$150.00/night (with supporting receipt from the hotel). Any additional amount must be preapproved.

Disallowed Expenses

The following expenses will not be reimbursed:

- Fines: Fines for traffic or parking violations incurred while travelling by car (personal or rental) are not a reimbursable expense.
- Liquor: Liquor costs are not a reimbursable expense. If claimant consumed alcohol during a meal, he or she is encouraged to get a separate receipt. If no separate receipt is obtained, then claimant must subtract the cost of alcohol, including taxes and tips, from the total amount of the receipt.
- Entertainment: Entertainment costs (i.e. movies, theatre, etc.) while on OFA business, are not a reimbursable expense.

Responsibility

It is the *claimant's responsibility* to read and comply with this policy and to understand that expenses incurred outside of this policy will not be reimbursed; to incur reasonable expenses; to accurately document expense reports with appropriate receipts and to submit them in a timely manner, consistent with this policy; to comply with spending in accordance to assigned budgetted program.

Exceptions to this Policy

Exceptions from, or deviations to this policy, require prior written approval of the Executive Director and the OFA Treasurer.

Policy Effective Date and Review

The effective date of this policy is January 1st, 2016. This policy is approved by the OFA Board of Directors and will be reviewed by the OFA Finance Committee every two years or as required to ensure that the terms are current, fair and representative of relevant industry conditions. OFA Finance Committee reserves the right to change this policy at any time, without prior notice.

This policy, and any approved change, will be posted on the OFA Website at www.fencingontario.ca.

Recommended for Approval:

Lucie Hamelin
President, OFA

Date

Approved by the Board of Directors, January 17, 2016