



Expense Claim Policy

Policy 114

APPROVED BY: Lutte New Brunswick Wrestling Board of Directors

DATE OF APPROVAL: March 8, 2015



1. Purpose

- 1.1** This document provides guidelines and consistency over spending. This policy applies to all employees of Lutte New Brunswick Wrestling (LNBW), and non-employees carrying out business under the authority of the organization. This policy governs the payment of expenses from all sources of funds provided or administered by the LNBW.

2. Language

- 2.1** Where there is a difference in interpretation between the French and English version of this document, then the English version shall prevail.

3. Modification of the Document/Unforeseen Circumstances

- 3.1** In the event of unforeseen circumstances beyond the control of LNBW, the LNBW Board of Executive reserves the right to determine an appropriate course of action, which may include the right to review and change any part of the Expense Claim Policy – Policy 114.

4. Scope of Policy

- 4.1** Policy 114 applies to all members of LNBW as defined in Article 6 of the LNBW Constitution.

5. Definitions

- 5.1** “Employee” means an individual who is engaged to work for LNBW under a contract of service, that is, there is an employer-employee relationship between the individual and the organization. For clarity, this term includes management and professional staff, or anyone employed through a personal services contract.
- 5.2** “Non-Employee” means an individual who is engaged to work for LNBW, but is not under a contract of service, that is, there is no existing employer-employee relationship between the individual and the organization.

6. Claimant Responsibilities

- 6.1** The claimant is responsible for retaining all original receipts and other required documentation.



- 6.2 The claimant is responsible for ensuring that LNBW Expense Claim Reports are properly prepared and submitted to the organization.
- 6.3 The claimant must sign the completed LNBW Expense Claim Report, which signifies that amounts claimed are in accordance with this policy and all other applicable policies.

7. Approval & Signing Authority

- 7.1 Under this LNBW policy on reimbursement of expenses, a total of \$500.00 per-incident must be approved by LNBW's Executive Director, or an organizational member with signing authority over the organization's account.
- 7.2 Under this LNBW policy on reimbursement of expenses, a total that exceeds \$500.00 per-incident must be approved by LNBW's Executive Director and Vice President Finance, or President, unless otherwise specified by applicable policies.
- 7.3 In the event that a claimant submits LNBW Expense Claim Reports that total more than \$1, 500.00 in the course of LNBW's fiscal year, a review of the claims must be conducted by the Vice President Finance.
- 7.4 The person who approves the LNBW Expense Claim Report is responsible for ensuring that expenditures are considered appropriate, reasonable, and in accordance with LNBW policy and guidelines.

8. Audit of LNBW Expense Claim Reports

- 8.1 All LNBW Expense Claim Reports are subject to audit by LNBW's Board of Executive, and the Executive Director.
- 8.2 Claims may be adjusted either prior to payment or after reimbursement has been made if policy violations are found. The claimant will be required to repay amounts paid in violation of the policy.

9. LNBW Expense Claim Procedures

- 9.1 All claims for reimbursement must be accompanied by original receipts, and/or invoices which clearly indicate the nature of the expense and method of payment, with the exception of automobile mileage.
- 9.2 Original receipts will be retained by LNBW. Copies of receipts can be obtained from vendors for warranty purposes.



- 9.3 All receipts charging HST must have the supplier's HST registration number included to be able to claim the HST rebate portion.
- 9.4 If the claimant is being reimbursed for only a portion of the total cost of an expense and requires the original receipts for some other purpose, LNBW will record the amount reimbursed by the organization on each original receipt and affix a "LNBW PAID" stamp, with the initials of the individual who process the claim, and return the original to the claimant.
- 9.5 If the business purpose of the expense is not readily apparent on the receipt/invoice because of the nature of the good or service provided, a detailed description should be added, along with the receipt/invoice, on the LNBW Expense Claim Report.

10. Submission of LNBW Expense Claim

- 10.1 Reimbursements for expenditures will be reimbursed to the claimant in accordance with this policy.
- 10.2 LNBW Expense Claim Reports are to be submitted to the LNBW Office within twenty (20) business days following the completion of purchases/expense.
- 10.3 The organization reserves the right to refuse to process receipts that are more than two (2) months old due to the fact that a written justification may have been used to claim the amount previously.
- 10.4 Reimbursements for expenditures will be reimbursed by cheque.
- 10.5 Claimants should allow a twenty (20) business day turn-around time for reimbursement after the LNBW Expense Claim Report has been received by the LNBW Office. During peak times, such as year-end, the turn-around time may be longer.

11. Acceptable Expenses Incurred

11.1 Automobile Travel

- 11.1.1 The least expensive option between the use of a private vehicle or a rental vehicle for traveling on LNBW business must be used.
- 11.1.2 The least expensive option between the use of a private vehicle or a rental vehicle for traveling on LNBW business will be determined by LNBW's Executive Director.
- 11.1.3 Employees and non-employees are requested to coordinate, and share rides, when traveling on LNBW business. That is, individuals who live within reasonable distances to each other should make a reasonable attempt to share vehicles rather than taking separate automobiles.



11.2 Rental Vehicle Expenses

- 11.2.1** Where employees and non-employees are required to rent a vehicle, rental arrangement must be made so the cost of the rental car is economical and practical for the business task and number of occupants, and the rental car should be refueled before returning in order to avoid higher gasoline charges imposed by the car rental agency.
- 11.2.2** When renting a vehicle, employees and non-employees are required to purchase the additional insurance on the vehicle at the cost of LNBW.
- 11.2.3** The primary driver and all potential secondary drivers of rental vehicles must be specifically listed on the auto rental agreement.
- 11.2.4** Vehicles rented for LNBW business may be driven by authorized Employees who meet the requirements of the auto rental contract. Family members or non-employees who are not conducting LNBW business are not permitted to drive vehicles.

11.3 Private Vehicle Expenses

- 11.3.1** When employees and non-employees are permitted to use their own vehicle to travel for LNBW business, claimants will be reimbursed for every one (1) kilometer accumulated on their personal vehicle at the kilometric allowance rate prescribed in the Government of New Brunswick's Travel Policy.
- 11.3.2** Mileage incurred will only be accounted for the distance between the individual's dwelling and the location that the business is being conducted.
- 11.3.3** A claimant's mileage maybe subjected to an audit at the discretion of the organization. Measurements derived by a Global Positioning System (GPS) will be used to judge the actual mileage incurred by the claimant.
- 11.3.4** LNBW does not accept any liability under any circumstances for claims arising from the use of privately owned vehicles.
- 11.3.5** Employees and non-employee using a privately owned automobile for LNBW business are responsible for proper insurance and payment of insurance premiums for such use.

8.2 Taxi Fare

- 8.2.1** Taxi fares not exceeding \$60.00 incurred while conducting LNBW business will be reimbursed. Fares exceeding \$60.00 will not be covered by LNBW, unless reasonable cause is given and agreed by LNBW's Executive Director, President, or Vice President Finance.



8.3 Parking Fare

- 8.3.1** Parking fares not exceeding \$60.00 incurred while conducting LNBW business will be reimbursed. Fares exceeding \$60.00 will not be covered by LNBW, unless reasonable cause is given and agreed by LNBW's Executive Director, President, or Vice President Finance.
- 8.3.2** LNBW and its members are not responsible for the safety of employee's and non-employee's vehicle while conducting LNBW business.
- 8.3.3** Employees or non-employees are requested to find free parking when possible while conducting LNBW business.

8.4 Hotels

- 8.4.1** Accommodations are eligible for reimbursement while conducting LNBW business.
- 8.4.2** Arrangements for lodging must be coordinated by LNBW's Executive Director, and will be paid for by the organization prior to the employee's or non-employee's stay, unless otherwise specified by LNBW's Executive Director, President, or Vice President Finance.

8.5 Meals

- 8.5.1** Claimants will receive compensation for meals which are purchased during the time in which they are conducting LNBW business.
- 8.5.2** LNBW will reimburse \$10.00 for breakfast, \$15.00 for lunch, and \$20.00 for supper. Meals that exceed the listed limits will not be reimbursed, unless otherwise specified by LNBW's Executive Director, President, or Vice President Finance.
- 8.5.3** The value of a meal cannot be carried over to another meal (e.g. \$0.00 breakfast, \$25.00 lunch).
- 8.5.4** When meals are provided by LNBW, such as a complimentary breakfast, claimants will not be eligible to make a claim for said meal, unless otherwise specified by LNBW's Executive Director, President, or Vice President Finance.
- 8.5.5** Breakfast can only be claimed on a morning after an overnight stay while on LNBW business, unless otherwise specified by LNBW's Executive Director, President, or Vice President Finance.



8.6 Office Expenses

8.6.1 Reimbursements for expenditures incurred by the LNBW Office will be reviewed by LNBW's President, or Vice President Finance.

8.6.2 All other office expense related claims will be reported to LNBW's Executive Director.

8.7 Other Expenses

8.7.1 All other expenses incurred while conducting LNBW business will be reviewed on an individual basis.



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EXPENSES CLAIM REPORT

Name			
Position with LNBW			
Address			
Phone		Email	
LNBW Business			
Period Covered			

EXPENSES INCURRED (ATTACH RECEIPTS)

Date							
Location	From						
	To						
Km @ GNB Rate	Km						
Filled out by LNBW Office	\$						
Rental Car / Gas							
Taxi							
Parking Fare							
Breakfast - \$10.00							
Lunch - \$15.00							
Dinner - \$20.00							
Hotel							
Office Expenses							
Other							
TOTAL							

Signature		Total Expenses	
Date		Less Advances	
		TOTAL DUE	

OFFICE USE ONLY

Date Received		Amount	\$	<input type="radio"/> Approved	<input type="radio"/> Declined
Approved By		LNBW Position			
Signature		Cheque No.		Date	