



EXPENSE AND TRAVEL REIMBURSEMENT HANDBOOK

© BCABBA

Contact Information

BCABBA

325-1865 Dilworth Drive.

Kelowna, BC

V1Y 9T1

Expense Reimbursement Guidelines

1.1 Approval and Signing Authority

The intent of this Handbook is to ensure a review and approval of expense claims is completed. The Authorized Approver, identified in accordance with the Constitution and Bylaws of the British Columbia Amateur Body Building Association (BCABBA), should determine the overall reasonableness of the claims and ensure the guidelines of this handbook are followed by the **Claimant**.

No individual can approve their own expense claim

1.1.1 Operational

The following actions are required from:

CLAIMANT

1. Submit all expense claims as per the diagram found in Appendix A

2. And, sign the expense report being submitted to the Authorized Approver(s).

AUTHORIZED APPROVER

Review and approve expense claims only which have met the following conditions found herein.

Expense claims **must not be split** between venue/shows. Charges must be attached to the expense report either through mail, or by attachments within an email forwarded to the above mentioned contact address. The venue/shows must be a sanctioned event by the BCABBA, in order to attain approval of the charges.

Claimant– signatures are required and must include affiliation

(I.E.) judge number, title pertaining to show, title pertaining to BCABBA, etc...

All expense reimbursements regardless of funding source must meet the following requirements:

- For travel reimbursement, the purpose of the trip must be stated clearly and in detail. Descriptors such as show/venue name, date and location, meeting with individuals must be included;
- The show/venue schedule with details and dates of the show/venue or conference must be provided for approval and payment;
- All receipts, must be substantiated with original itemized receipts that show all items purchased. Credit card slips are not acceptable as they do not provide a detailed listing of charges. If both an itemized receipt and proof of payment are not provided, only per-diem rates will be reimbursable (See Appendix A);
- When submitting expenses via email, all scanned receipts must be attached in one email; furthermore, the original receipts must be

placed in mail to the above mentioned business address for bookkeeping purposes; spot checks to substantiate this latter process will be done, and if original receipts are not found, immediate action will be taken to ensure it will not occur again;

- To ensure that expenses are captured in the correct fiscal year, Claimant must submit a claim in a timely manner within the current fiscal year.

Submission of Expense Reports

1.1.2 Operating Procedures

The following guidelines indicate where you should submit your expense report for approval and final audit and filing. Claimants should submit expense reports in a timely manner. Amounts totalling less than \$500 should be submitted no less than on a quarterly basis. Expenses exceeding \$500 should be submitted monthly. Expense claims should be submitted regularly and not held or compiled for annual submission. Claims of this type are likely to experience delays in payment due to high volumes at peak periods of activity (I.E.) year end.

Expense Reimbursement Claim Information

1.1.3 Reimbursements

Qualified individuals will be reimbursed only after the appropriate documentation has been submitted, reviewed and approved and once the original receipts have been reviewed. Before processing can commence, all supporting documents (original receipts, show/venue events schedules, etc.) must be submitted with a printed copy of the Expense Report found herein as Appendix B.

Payments for all Expense Claims to qualified individuals will be processed via electronic funds transfer (EFT) directly to the individual's bank account; temporary holding account; or, via a cheque in the mail disclosed on the expense report.

If any of your banking information changes, you will need to contact the BCABBA and advise accordingly

Qualified individuals should allow up to **10 business days from receipt** of all the necessary approved expense claims to process payment.

Travel and Expense Reimbursement

2.1 Airfare Requirements

Whenever possible, qualified individuals are encouraged to take advantage of advanced purchase excursion fares, seat sales, etc. The maximum level of reimbursement should not exceed the equivalent of economy airfare by the most direct route.

Additional airfare for stopovers and other costs that are not related to BCABBA business are considered to be personal expenses of the **Claimant**. Additional fees such as seat selection and airline taxes are allowable expenses. Baggage allowance is defined by the airline carrier. Any charges for baggage above the default limit set by the air carrier are expected to be reasonable, appropriate and necessary for the purpose of the trip, and must be explained in detail.

2.1.1 Business or First Class Air Travel

Business or First Class, or other amounts in excess of economy airfare, are considered to be personal expenses of the **Claimant** and are not reimbursable. Exceptions may be allowed only if they involve a longer continuous time-in-the-air (8 or more hours), and the traveler is expected to begin work at the destination soon after arrival, with no time for adequate preparation or rest. Approval in advance is required for these exceptional cases from the Authorized Approver.

2.1.2 Documentation

Below is the checklist of required documents for airfare reimbursement:

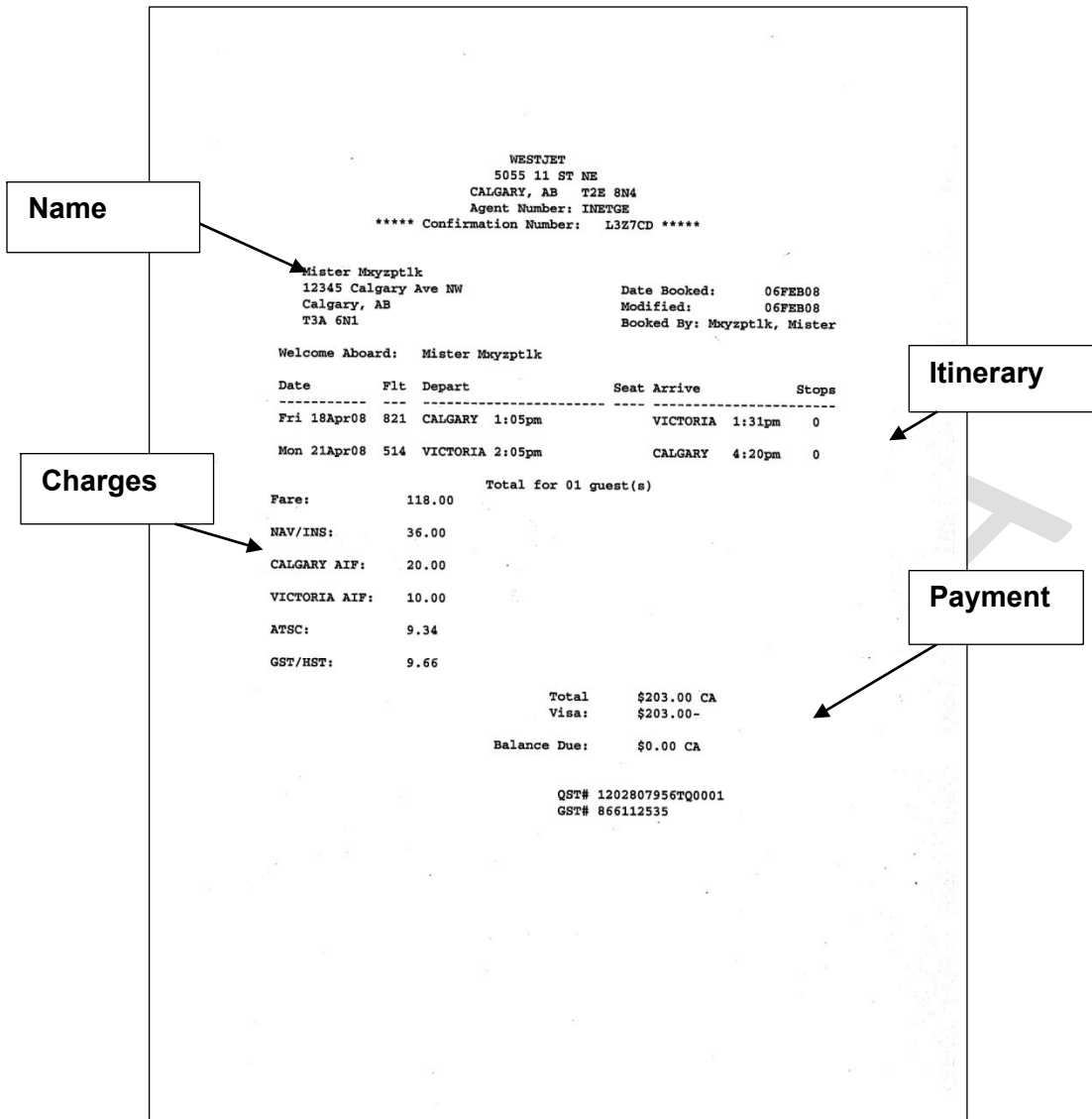
- Itinerary/Receipt;
- Boarding passes (exceptions apply*);
- Proof of Payment (if not documented on the itinerary/receipt);
- *Exceptions to the Requirement to submit Boarding passes.



Boarding passes are not required if one or all of the following are submitted with the original Air Travel ticket receipts showing the breakdown of itinerary and costs:

- Taxi receipts (where applicable);
- Hotel receipts;
- Meal receipts (not meal per diems);
- Certificate of conference attendance;
- Boarding passes must be included if these documents are not included with the travel expense claimed.

NOTE: *Booking confirmation without breakdown of charges and proof of payment are not acceptable for reimbursement.*



Travellers who use e-tickets normally receive a fax or email that contains a “Passenger Itinerary/Receipt” as confirmation of their reservations that outline the itinerary, cost and applicable taxes and fees from either the airline or travel agency. **The “Passenger Itinerary/Receipt” must be submitted for reimbursement.**



AIR CANADA 

Passenger Ticket and Baggage Check

Billet de passage et bulletin de bagages

T171 (2005-02)

Subject to conditions of contract and notices in this ticket. Please read carefully.
Issued by: Air Canada, Montréal, Canada H4Y 1H4
For refund of unused tickets, contact your nearest Air Canada sales office.

Sous réserve des conditions du contrat et des avis du présent billet. Veuillez lire attentivement.
Émis par Air Canada, Montréal, Canada H4Y 1H4.
Pour tout remboursement, de billets non utilisés, s'adresser à l'agence d'Air Canada la plus proche.

Member • Membre
International Air Transport Association,
Air Transport Association of America,
Air Transport Association of Canada

014 4479 974 794

A STAR ALLIANCE MEMBER
MEMBRE DU RESEAU STAR ALLIANCE

Charges

Itinerary

PASSENGER TICKET AND BAGGAGE CHECK		PASSENGER'S COUPON		ORIGIN - DESTINATION		ISSUE DATE / PLACE OF ISSUE / DATE					
N-REF/APEX/VALID ON AC ONLY		COUPON DU PASSAGER		YYC LON YYC		25 JUN 2005					
N-REFUNDABLE		4479974794		WINNIPEG		CANADA					
NOT TRANSPORTABLE - INCASSABLE		CONJUNCTION TICKETS - BILLET COMPLEMENTAIRE		YVXS							
FROM / DE	CARRIER / TRANSPORT	FLIGHT NO. / VOL.	CL.	DATE	TIME / HEURE	STATUS / ETAT	FARE BASIS / BASE TARIF	FARE CLASS / CLASSE	STATUS / ETAT	ALLOW. / PERMIS	
VOID		VOID		VOID		VOID	VOID	VOID		VOID	
VOID		VOID		VOID		VOID	VOID	VOID		VOID	
ALGARY	YYC AC	850N		05SEP	1710	OK	NOMSLXWT	05SEP	05SEP	05SEP	
LONDON	LHR AC	853N		23SEP	1615	OK	NOMSLXWT	23SEP	23SEP	23SEP	
CANARY	YYC										
FARE ENCLATURE - COUPON DU PASSAGER								RDE1.105830 XT142.00Y020.005084.426830.18UB			
TAXES/CHARGES - TAXES/CHARGES								17.00			
TOTAL								276.60			
T171								014 4479974794 1 0			

Payment

If the "Passenger Itinerary/Receipt" or original passenger copy is unavailable, claimants need to advise the BCABBA as soon as deemed possible to ensure appropriate measures are taken to substantiate costs. When submitting backup documentation in case of loss receipts, items to be submitted should include a travel agency invoice, credit card statement or other documentation that indicates the cost of the ticket.

Trip Insurance

Additional out-of-country medical insurance and flight insurance (life, accident, etc.) are normally considered to be personal expenses of the **Claimant**. Acceptations to this may be granted. Please contact the **BCABBA** for further discussion and details if applicable.

Automobile Transportation

2.3.1 Private Automobile Requirements

Use of a personal vehicle can be reimbursed as kilometres (km). The **BCABBA** defines kilometres as equivalent cost on a personal vehicle when in service for BCABBA business.

The current fixed rate used by the BCABBA is **60 cents per kilometre**.

$\# \text{km used} \times \$0.60 = \$ \text{ total reimbursable}$

Kilometre rate reimburses the cost of fuel and not wear and tear on the personal vehicle. If applicable, conversion rate from miles to kilometres is 1 mile = 1.6 kilometres.

It is the expectation that a personal vehicle used while on BCABBA business is kept in proper working condition. Costs associated with regular inspections and repairs are the responsibility of the **Claimant** and will not be reimbursed by the BCABBA.

In general, where a **Claimant** travels by private automobile outside the province of British Columbia, the expense claim is to be prepared on the basis of the lower of:

- What it would have cost by equivalent economy airfare by the most direct route; or,
- The automobile rate per kilometre plus accommodation and meals pertaining to the actual trip on the road to the place of business.

2.3.2 Automobile Rental Requirements

Automobile rentals, when necessary or cost-justifiable, are a reimbursable expense. Rented automobiles should normally be non-luxury and of standard, compact or sub-compact size. The **Claimant's** original automobile rental and related gas receipts are to be submitted for reimbursement. Where possible, qualified individuals are encouraged to rent an automobile through rental agencies where reduced rates can be attained.

2.3.3 Vehicle Insurance Requirements

Personal automobiles:

Although individuals may use their personal automobiles while on BCABBA business, the BCABBA insurance policies do not provide coverage. Compensation is deemed to be within the current reimbursement rate per kilometre. Therefore, the cost of additional insurance is the personal expense of the car owner. In advance of the travel, car owners are advised to check with their own insurance agents in order to secure appropriate endorsements to their policies if necessary.

Automobile rentals:

While on BCABBA business and if given permission to use a rental vehicle, through the Executives in place via majority vote, the insurance cost of rented vehicles is a reimbursable expense. Qualified individuals must ensure that rented automobiles are properly insured. If there is any doubt concerning insurance coverage on a rental vehicle, the traveler should take the coverage provided by the rental agency. When renting vehicles outside of Canada and the United States, qualified individuals should purchase the maximum liability, collision and accident insurance

that the rental company offers. It is the **Claimants** responsibility to ensure that he or she understands the car rental agreement. Most rental agreements state that only authorized drivers may drive the vehicle. They also state where you may not drive the vehicle (i.e., off-road, even for SUV's), that the vehicle must be locked at all times, that you cannot drive illegally (i.e., under the influence of alcohol or over the speed limit), etc. Driving rental vehicles in violation of any of the terms and conditions of the rental contract voids the insurance coverage and voids the opportunity for reimbursement on expenses for the car rental and any and all areas surrounding this aspect of reimbursement.

All accidents that occur in a rented vehicles must be reported to immediately to the BCABBA. A copy of the police reports must be submitted if applicable. Furthermore, please ensure that any incident is also reported to the rental agency, and that all required documentation is completed and submitted.

2.3.4 Documentation

The automobile rental agreement or receipt should clearly show the information about the vehicle being rented, the breakdown of charges and that the expense has been paid.

NATIONAL
CAR RENTAL

GST/HST 888850179RT0001

RA 159828759 Inv 15010950849
 Rental 01-JUN-2008 02:18 PM
 OTTAWA ARPT
 Return 06-JUN-2008 05:55 PM
 OTTAWA ARPT

Name

Mr Mxyzptk

Vehicle Information

Vehicle # 8N166633
 Model SEBRING SED
 Class Driven ICAR Class Charged ICAR
 License# BCMB193 State/Province ON
 M/Kms Driven 635
 M/Kms Out 21726
 M/Kms In 22361

Charges

Charges	No	Unit	Price	Amount
T & M	1	Week	276.95	276.95*
UNLIM M/KM	0	M/Kms		0.00*
DSCNT T&M 15.00%				-41.54*
CONCESSION RECOUP FEE				34.63*
CONSERV SURCHG \$.70/DAY				4.20*
VEH LIC FEE/AIR TX RECOV				6.90*
CA PST ONTARIO @8.000 %				22.49
CA GST ON @5.000 %				14.06

Payment

Total Charges CAD 317.69
 Paid By Visa 5422 -317.69
 Amount Due CAD 0.00

Taxable Items
 Subject to Audit
 Emerald Club Number is 575747045
 Service Number 1-800-468-33

Meal and Travel Expenses

2.4.1 Reference Guide

Overview and Purpose

All expense claims must reflect prudent use of BCABBA resources, good judgment, due diligence to reasonable economy, and be defensible to a reasonable and impartial observer. Hospitality and travel activities are regulated by BCABBA Constitution and Bylaws, as it is important to understand the relevant terms and conditions to be followed. Imposition of more stringent maximum allowance amounts may be incurred, only by direction of the Executive committee, by Majority Vote. These rules must be adhered to, to ensure compliance with the BCABBA's Constitution and Bylaws.

Meal Rates Reference Guide

[Rates effective for travel on or after June 1, 2015]

The BCABBA reimburses reasonable expenses incurred by claimants while on BCABBA business. To facilitate the process, the BCABBA has established fair and reasonable rates for the reimbursement of expenses.

Maximum Reimbursement Rates for Meals

Claimants will be reimbursed for actual meals incurred where evidenced by an original receipt. Reimbursement will be capped at the maximum rates outlined in the table below.

The maximum rates are inclusive of gratuities and taxes.

Claims for meals cannot be made if meals are provided through some other means, such as at a conference or at the accommodation site.

Location	Breakfast	Lunch	Dinner	Total by Day
Canada	\$15.00 CAD	\$20.00 CAD	\$40.00 CAD	\$75.00 CAD
Outside Canada	\$15.00 USD	\$20.00 USD	\$40.00 USD	\$75.00 USD

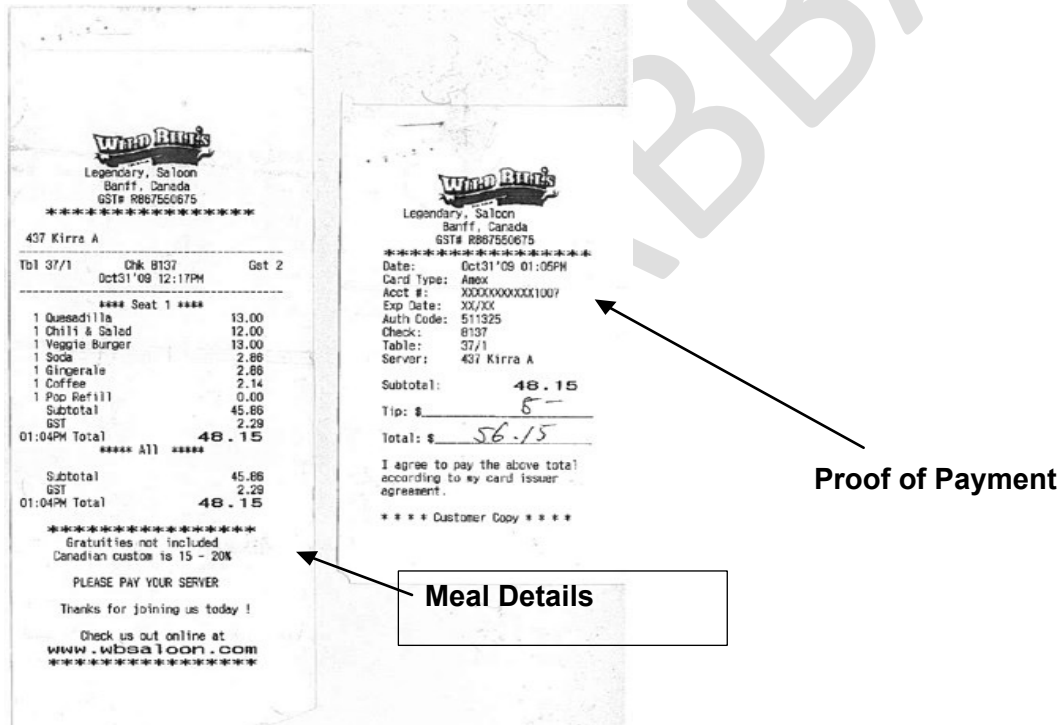
Claims that exceed the maximums must be approved by the Executive by majority vote, and must be supported by a justification. For per diem claims related to extended stays beyond 90 days, please contact the BCABBA for discussion on how to proceed forward.

Meal Receipts

In accordance with 2.4.1., Meal Rates Reference Guide, itemized receipts that show actual meal and beverage amounts must be submitted with the expense claim. Credit card receipts are not acceptable without detailed receipts as they do not provide the details of the expense.

Itemized Receipt

Proof of Payment



Both the itemized receipt and the proof of payment are required when reimbursing meal expenses in accordance with 2.4.1., Meal Rates Reference Guide. The itemized meal receipt is necessary to show what was purchased including taxes, while the proof of payment proves that the person did pay for the meal. A restaurant does not normally print the customer's name on the receipt, so it is required that the **Claimant** write their name on the back of the receipt as well as the names of the

individuals who attend the meal. If one or both copies of these receipts are missing, only per-diem amounts will be reimbursed for meal expenses incurred during travel. Note that gratuities (if any) should be included on the proof of payment.

Foreign Exchange Rate

Expense claims must be prepared using Bank of Canada (BOC) current exchange rate at the time the expenses were submitted for receipts in a currency other than Canadian dollars.

Credit card statement rate or foreign exchange cash receipt rate will be accepted only if the credit card statement or the foreign exchange cash receipt is attached to the Expense claim.

The aforementioned rate can be obtained from the Bank of Canada website. The backup for this must be printed off and attached.

The website internet link is:

Exchange Rate [CLICK HERE for CAD to US Dollar exchange rate](#)

Accommodation

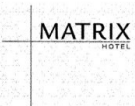
Normally, standard hotel room accommodation costs are reimbursable. When not staying at show/venue/conference designated hotels, qualified individuals are expected to stay at hotels where lower negotiated room rates are available or other equivalent accommodations can be provided.

When traveling to show/venue/conferences, it is recognized that qualified individuals normally stay in the show/venue/conference designated hotels at show/venue/conference negotiated preferred rates, and that reservations may be made directly by the qualified individual(s) with the selected hotel/show/venue/conference organizers.

When a qualified individual is provided free accommodation by a relative or a friend, a modest token of appreciation valued at no more than \$20 per day up to a maximum of \$300.00 for the entire trip may be claimed in lieu of hotel accommodation. Original receipts and detailed description of costs must be submitted with the expense claim. **NOTE:** Gifts purchased as a token of appreciation is not a reimbursable expense.

Documentation

Accommodation expenses are to be listed separately and in detail by day. The original receipts for accommodation (i.e. detailed hotel bill) must be submitted with the expense claim. Credit card slips cannot be used alone for reimbursement, as they do not provide a detailed listing of charges. Accommodation receipts must indicate that payment has been made and/or that no outstanding balance remains.



Name → **Master Mayzpek**
2500 University Dr. NW
Calgary, AB

Room Number: 1511
Arrival Date: 07-01-08
Departure Date: 07-02-08
Page No: 1 of 1
Confirmation No: 263272

INVOICE
Folio No: 8005

07-02-08

Date	Description	Charges	Credits
07-01-08	Room Service 274520080701222502	20.85	
07-01-08	Room Revenue	195.00	
07-01-08	Tourism Levy - 4%	7.80	
07-01-08	Room GST - 5%	9.75	
07-01-08	Destination Marketing Fee - 1%	1.95	
07-01-08	GST on DMF	0.10	
07-02-08	Phone Charges 07:10 00:12:00	2.95	
07-02-08	GST - 5%	0.15	
07-02-08	Phone Charges 07:18 00:02:00	0.44	
07-02-08	GST - 5%	0.02	
07-02-08	Visa XXXXXXXXXXXX XX/XX		239.01
Total		239.01	239.01
Balance		0.00	

Tax Summary

GST on DMF	0.10
Destination Marketing Fee - 1%	1.95
Tourism Levy - 4 %	7.80
Room GST - 5%	9.75
GST - 5%	0.00

Signature:
I agree that my liability for all charges is not waived and agree to be held personally liable in the event that the indicated person, company or association fails to pay for any part or the full amount of these charges. G.S.T. #86634 4302 RT 0001

10001 107th Street Edmonton, AB Canada T5J 1J1 Tel: (866) 465-8150 www.matrixedmonton.com

List of Charges

Payment

NOTE: Non-room related charges are not a reimbursable expense.

Miscellaneous Travel Expenses

Taxi, Bus, Train

Taxi fares are a reimbursable expense. However, other less expensive forms of transportation should also be considered (e.g. airport/hotel shuttle service, bus, automobile rentals, etc). Original taxi receipts should be submitted along with the claim.

Parking

Hotel, airport and public parking expenses are reimbursable. Original receipts (where applicable) are to be submitted with the expense claim.

Laundry and Dry Cleaning

Reasonable laundry and dry cleaning charges are reimbursable expenses and would normally apply to trips in excess of four consecutive days. Original receipts and/or hotel bills are to be submitted with the expense claim.

Telephone, Cellular Phone, Fax and Computer Connections

Actual costs of necessary and reasonable business telephone or cell phone calls, faxes and computer connections are a reimbursable expense. Telephone and internet connection receipts for a regular monthly service are to be supported with a detailed monthly billing statement which should show the services provided and the breakdown of charges. As cellular phone services are provided by a preferred supplier, the applicable roaming charges when out of town are not a reimbursable expense. Personal long distance telephone calls may be reimbursed depending on the length of travel, family situation, etc. Original receipts and/or hotel bills are to be submitted with the expense claim.