

MAWA BUSINESS TRAVEL POLICY AND PROCEDURES

Reason for Procedures

1.1 To set out policy and procedures related to travel expenditures in relation to the following:

- a) Identifying procedures for booking air and other public transportation travel;
- b) Identifying MAWA travel expenses which are eligible for reimbursement;
- c) Identifying appropriate supporting documentation requirements;
- d) Identifying procedures for claiming reimbursement of eligible business and travel expenses;
- e) Identifying responsibilities of the claimant and the approval of a travel and business expense claims; and
- f) Identifying rates of reimbursement for mileage incurred, per diem expenses and other expenses.

2. Procedures

2.1 Introduction/Application

This procedure applies to all MAWA travel and business expenses, regardless of the ultimate source of funding, unless specifically indicated otherwise by the external sponsor contract or policy guidelines.

2.1.1 All members who may incur MAWA business expenses shall be provided with a copy of this procedure, or the address of the policies and procedures posted at the MAWA website: www.mawawrestling.ca.

2.1.2 Additional information on travel and travel-related issues can be obtained at the MAWA website.

2.3 Eligibility of Travel Expenses

2.3.1 Transportation

Reimbursement of public transportation costs will not normally exceed the equivalent of the lowest logical cost of air transportation. Lowest logical cost is defined as the most economical class of air travel over the most efficient route taking into consideration specific travel requirements.

a) Air Transportation

- * Air transportation will only be reimbursed if incurred in accordance with section 2.3.1.
- * If it is convenient to stay over an extra night to take advantage of reduced airfare, MAWA will pay the extra hotel and meal costs provided that the extra costs do not exceed the savings. When making this decision the one-over-one signing authority should take into account any extra time away from work.

b) Internet Air Booking

- * When booking through the Internet, it is the traveler's responsibility to ensure that the lowest airfare is being achieved.
- * Other factors that need to be considered are hidden transaction fees and other fees that become applicable when changing or cancelling flights.

c) Rail Transportation

- * Club car accommodations are acceptable for day trips.
- * If overnight travel is necessary, roomette class accommodations may be used.

d) Private Automobile

- * Use of private automobiles should be limited to those trips where no suitable public transportation is available or where private automobile is more economical considering all costs.
- * When a private automobile is used strictly for personal convenience, only actual costs (i.e. kilometers driven, hotels, meals, etc.) for the time spent traveling will be reimbursed up to but not exceeding the costs of equivalent public transportation such as lowest logical airfare. Lowest logical airfare is further defined for this purpose as being equivalent to booking an airline ticket two weeks in advance with a Saturday night stay.
- * For reimbursement rates for kilometers driven please see section 2.7.

e) Members are strongly urged to take advantage of special car rental rates where available.

f) Taxis related to MAWA business are an allowable expense. Where available, hotel transportation should be used to and from the airport.

2.3.2 Accommodation

a) It is strongly recommended that, where practical, hotel accommodations be arranged through MAWA in order to obtain the most economical negotiated rates.

b) Reimbursement for accommodation will be limited to reasonable amounts in the particular circumstance and normally will not exceed the single occupancy rate. For example, MAWA will not reimburse for any additional cost of accommodations for a spouse, child, etc. traveling as a companion.

2.3.3 Meals

Reasonable expenses for meals while traveling on MAWA business may be reimbursed by:

a) Actual costs - claims for meals and incidentals must be listed separately on the expense claim including taxes and gratuity and supported by detailed receipts; or

b) Per diem allowance - instead of being reimbursed for actual costs, a daily allowance may be allowed. Where this allowance is claimed no additional amount may be claimed for meals. The per diem allowance must be adjusted when meals are included in transportation charges, in conference registration fees, in the event of a partial day's travel, etc. The per diem rates are listed in section 2.7.

c) The actual costs claimed cannot exceed the standard daily rates prescribed in this policy

2.3.4 Insurance

a) Travel health insurance will not be reimbursed for travel, unless due to unusual health conditions and if pre-approved by the Executive of MAWA.

b) Flight cancellation insurance while optional, is an allowable expense if pre-approved by the Executive of MAWA.

d) For rented automobiles:

* the MAWA AMX corporate credit card provides coverage to the cardholder at no charge for losses due to collision, fire, theft, vandalism or tire/glass damage (Collision Damage Waiver (CDW), Loss Damage Waiver (LDW), Personal Accident Insurance (PAI), etc.) for regular passenger cars and vans used on paved roads, provided that:

i) the corporate card is used to pay for the rental charges in full (i.e. all deposits, taxes, etc),

ii) the rental period does not exceed 31 consecutive days; and

iii) the cardholder is the listed renter and primary driver.

* To invoke the coverage on the MAWA AMX corporate credit card, the corporate card must be presented and the insurance waivers must be declined at the time of rental.

* Coverage is not provided by the corporate credit card in circumstances such as rental of cargo vans, 8+ passenger vans, buses, or off-road vehicles.

e) Insurance on personally owned vehicles is the responsibility of the owner and is not an allowable expense. If a private automobile or personally owned vehicles other than an automobile (i.e. boat, private plane, snowmobile, etc.) is used for approved MAWA business, the owner must ensure that personal insurance is adequate. A minimum of \$1 million third party liability is recommended.

2.3.5 Other Travel Costs

a) Other travel costs, such as telephone and other incidentals may be claimed within reasonable limitations and must be supported by receipts. The claim must indicate the specific nature of the business expense.

b) MAWA will not reimburse for the costs of obtaining a passport

c) Volunteers and Coaches traveling to developing countries on MAWA business may require special vaccinations not covered by Manitoba Health. Expenses of this nature are reimbursable but must be supported by receipts.

2.3.6 Entertainment Expenses

Entertainment expenses include, but are not limited to: leisure activities, attendance at sporting, cultural or other entertainment events, receptions, luncheons, or the paying for a meal or refreshment for a guest(s) whether done under normal MAWA business or as part of a travel expense claim.

a) Expenses for food and non-alcoholic beverages for staff and volunteers such as those related to receptions or retirements is allowed provided that prior approval has been obtained from the MAWA Executive and the expense is reasonable.

b) Meals provided for a business meeting when considered necessary and approved by the Executive are allowable within reasonable limitations.

c) Reimbursement of expenses related to the purchase of alcoholic beverages may be allowed in special circumstances where prior approval of the MAWA Executive has been obtained and the expense is reasonable.

d) Movie rentals and mini bar charges will not be reimbursed by MAWA.

e) In certain situations, it may be appropriate for a spouse or partner to accompany a member to a luncheon, dinner, special function or event, which has been paid for by

MAWA. The member should obtain prior approval of the MAWA Executive and state the business reason why it is appropriate for the spouse or partner to attend.

f) Where a donation receipt is issued for the purchase of tickets to a special function or event and MAWA either pays for the ticket(s) directly or by reimbursing the staff member, the receipt should be issued in MAWA's name, not that of the individual attending the event.

If there is any doubt as to the interpretation of "special circumstances" or "reasonable" authorization should be obtained in advance from the Treasurer.

2.3.7 Conference Activities

a) Conferences may have special activities and events for registrants. Conference activities that include all participants and, as such are an integral part of the conference, are normally allowable as a MAWA business expense.

b) Conference activities such as golf or other leisure events connected to the conference are considered to be personal expenses and will not be reimbursed by MAWA.

c) Expenses relating to special activities and events for guests or partners are not reimbursable expenses.

d) If MAWA has paid for non-reimbursable activities and events when paying the conference registration fees, which typically occurs when arranged via a purchase requisition or through MAWA's purchasing card, the member should attach a personal cheque to the requisition in payment for the non-reimbursable expenses.

e) Any questions as to the appropriateness of conference expenses or questions on how to make arrangements for the repayment of personal expense should be directed to the Treasurer.

2.3.8 Gifts

The purchase of gifts for members will not be reimbursed by MAWA.

2.3.9 Memberships

Personal memberships in clubs are not allowable expenses and will not be reimbursed.

2.3.10 Special Events, Receptions, Etc.

The rental of special clothing (for example, a gown or tuxedo) required for MAWA business (such as special events, receptions, celebrations, etc.) is an allowable expense.

2.3.11 Parking

Parking expenses related to MAWA business are allowable expenses and must be supported by receipts.

2.3.12 Traffic Fines

Parking and other traffic fines are not allowable expenses and will not be reimbursed.

2.3.13 Wage Replacement

Members may submit a request in advance to the MAWA Executive for prior approval. Retroactive claims will not be considered under any circumstances.. A member may make a request for approval of wage replacement under the following circumstances

- The member is required to travel to a MAWA Executive approved event such as a tournament, conference or meeting;
- The member will be disadvantaged financially due to lost wages, unpaid leave or the use of vacation time from their employment in order to attend the event; and
- The member signs a declaration form certifying the amount of time including travel days (in full or partial days) that will be lost.

The maximum that a member will be reimbursed by MAWA at the rate of \$25 per hour to a maximum of \$150.00 per day as a wage replacement. The member must provide supporting documentation to support the lost wages such as a letter from the members employer. The reimbursement will not exceed the actual wages lost as supported by the documentation provided.

2.4 Corporate Credit Card

a) Executive members may apply for a corporate credit card that may be used when traveling on MAWA business.

b) Accountable advances are only available to members in exceptional circumstances, for example, for travel to areas where credit cards are not accepted or for particular items such as lodging.

2.5 Expense Claims Procedures and Supporting Documentation Requirements

Travel and other business expenses can be reimbursed only by submitting a properly completed and approved Expenditure Report. Information provided must be comprehensive and the Form must be accompanied by original detailed receipts or other original documents. A claim must include all relevant information on transportation, accommodation and meals.

a) A separate claim must be prepared for each individual and must detail the purpose for the claim.

b) The claim should include all relevant expenses including but not limited to travel, accommodations, meals, and registrations. Where relevant it should also include the travel itinerary and conference agenda.

c) Items paid for in advance must be included on the claim in the non-reimbursable column with supporting documentation attached.

d) If the claim is missing any supporting receipts or documents a brief note must be added to facilitate timely processing of the claim.

f) Claims for entertainment or group meals must include a detailed receipt and a list of attendees at the meal.

g) If MAWA is reimbursing the claimant for only a portion of the total costs of the trip and the claimant wants to use the original documents submitted for some other purpose, the Treasurer will enter the amount paid by MAWA on each original document and return the annotated original to the claimant.

h) Where a free or discounted service is provided (i.e. air tickets, car rentals, hotel accommodations, etc.) MAWA will only reimburse actual out-of-pocket expenses (for example, MAWA will not reimburse for air fare paid using Air miles or Aeroplan points which the traveler has accumulated).

i) Expenses to be reimbursed to an individual by an outside organization or agency will not also be reimbursed by MAWA. In the event that the individual is reimbursed by an outside organization or agency subsequent to being reimbursed by MAWA, the individual must promptly refund MAWA.

j) All expenses must be listed on the Expenditure Report in the currency that was used for the actual expenses and in the equivalent Canadian dollars. Where possible, the exchange rate should equal the claimants actual cost of obtaining foreign funds. Otherwise, current exchange rates will be applied by Treasurer.

k) In order for the Expense claim to be processed, the following supporting documentation is required:

* Airfare: TA number, itinerary, and original boarding passes.

* Other travel (trains, car rental, taxi, etc.): original, detailed, dated receipts.

* Accommodations: Detailed hotel folio with payment information indicated.

* Meals: Detailed restaurant receipts.

* Registrations: Original receipt from conference hosts.

* Note: In all cases original detailed receipts are the only acceptable support for

expenses. Credit card, and debit receipts are not considered adequate on their own unless they have a detailed breakdown of all charges being claimed.

m) Expenditure Report Forms are available on the MAWA website.

2.6 Approvals and Responsibilities

a) The claimant is responsible for ensuring that claims for expense are accurate and in accordance with MAWA policy and /or external sponsor guidelines.

b) The claimant is responsible for ensuring that all expenses reimbursable to the claimant by any other party have been deducted on the Expenditure Report and that any accountable advances relating to the claim are deducted. In this regard the claimant is responsible for ensuring that accountable advances received are cleared through the submission of a Expenditure Report by the agreed upon due date.

c) The individual approving the claim is responsible for ensuring that the expenses were incurred for MAWA business purposes and are in accordance with the procedures outlined in this document.

2.7 Reimbursable Standard Rates:

a) The maximum per diem allowance for meals when traveling on MAWA Business is:

Within Canada: \$40.00 per day (Cdn)

Partial per diem Breakfast - \$10.00 Lunch \$12.00 Supper - \$18.00

Outside Canada: \$50.00 per day (Cdn)

Partial per diem Breakfast - \$12.00 Lunch - \$15.00 Supper - \$23.00

b) The maximum allowance for use of personal automobile while on approved MAWA business is \$0.40 per kilometre.

c) Mileage distances for selected destinations are listed below:

Winnipeg to:	Round Trip	One Way
Brandon, MB	394 km	197 km
Carman, MB	124 km	62 km
Dauphin, MB	608 km	304 km
Fargo, ND	712 km	356 km
Gimli, MB	216 km	108 km
Grand Forks, ND	466 km	233 km

Kenora, ON	408 km	204 km
Portage la Prairie, MB	140 km	70 km
The Pas	1204 km	602 km
Thompson	1476 km	738 km
Winnipeg Airport	36 km	18 km
Downtown	24 km	12 km

d) Reimbursable / Non-Reimbursable Expenses

The following chart indicates whether listed expenses are reimbursable (Yes) or non-reimbursable (No).

Expense	Y/N	Limitations
Gowns and tuxedo rentals	Yes	Required for MAWA business
Air Miles	No	Not reimbursable for airfare paid using air miles which the traveler has accumulated
Alcoholic Beverages	Yes	Executive prior approval necessary
Baggage Excess	Yes	Only allowable on MAWA owned equipment
Conference Activities	No	Extra-curricular and activities for guests or partners are not reimbursable.
Conference Registration Fees	Yes	Provide proof of payment (deduct personal expenses) must be pre-approved by MAWA Executive.
Donations	No	N/A
Employment visas for visitors	No	Considered personal expenses
Gas for commercial rental vehicles	Yes	Provided the vehicle rental is approved.
Gifts	No	Purchase of gifts for staff or their families will not be reimbursed
Gifts	Yes	For visitors in lieu of honorarium
Gratuities	Yes	Included in the meal rate (also within reason)
Hotel double-occupancy rate	No	Only reimburse at single room rate
Hotel "No Show" Charges	No	Except in emergency situations as determined

		by approving authority
Inoculations/Vaccinations	Yes	If required for international travel only
Insurance - Flight Cancellation	Yes	If pre-approved
Insurance - Rental Vehicle*	Yes	Staff are encouraged to use the Amex Corporate Card and waive the insurance
Laundry / Valet	Yes	Within reasonable limitations (provide explanation on Travel Claim)
Memberships Fees	No	Personal memberships in clubs not reimbursable
Mileage claim	Yes	Will not exceed the equivalent to the lowest logical cost of airfare (if extenuating circumstances, provide explanation)
Mini-bar charges	No	N/A
Movies, in flight/room	No	N/A
Parking Fees	Yes	Reasonable. Parking fees and mileage reimbursement should not exceed the cost of round trip taxi fare from the traveler's home.
Parking/Traffic Fines	No	N/A
Passport	No	Personal expense
Penalties for airfare change or cancellation	Yes	Should be applied to the Travel Authorization form
Per Diem Allowance	Yes	Provided no additional meal claims are submitted
Service fees	No	Reimbursement not provided for failure to cancel lodging or transportation reservation
Taxi fares	Yes	Reasonable; not to exceed cost of vehicle rental
Telephone calls	Yes	For MAWA business. Other calls at department discretion.
VISAs	Yes	When required to enter a country to enable a staff member to conduct MAWA business

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