



## TRAVEL & EXPENSE POLICY

### 1. Definitions/Acronyms:

*AMEX* – American Express Global Business Travel; Golf Canada's corporate travel supplier

*Concur* – An on-line travel booking and expense reporting software utilised by AMEX and Golf Canada.

*Individual* – Used interchangeably in this policy to describe an employee, contractor, or volunteer of Golf Canada. An Individual, in the context of this policy, is sometimes also referred to as a *Traveller*.

### 2. Guidelines and Processes:

#### a) General authority and validity:

- It is the policy of Golf Canada to reimburse Individuals for all reasonable and necessary expenses that they incur in the authorized conduct of business and are in accordance with this policy.
- Expenditures made by Individuals, to be approved, must support the achievement of a valid business purpose. In addition to any other tests which might apply, a business purpose, to be valid, must be lawful in every respect and consistent with the high standards of business ethics generally required in the conduct of all Golf Canada business activities and relationships.
- Any accounting by an Individual to Golf Canada for expenditures must be based upon expenses incurred.
- Management is expected to understand this policy, its exceptions and limitations, and take due diligence in reviewing submitted expenses, including supporting documentation, prior to approving any submission.
- This policy, in particular, permissible expenses, must also be incurred in conjunction with the terms of Golf Canada's Code of Ethics and Procurement Policy and Procedures. Failure to adhere to the terms of those policies in conjunction with incurring expenditures under the terms of this policy may result in the denial of reimbursement for such expenses.
- Negligence in reporting and properly substantiating business expenditures, or in adhering to any other provisions of this policy, may result in appropriate disciplinary action. Any diversion or use of Golf Canada funds by an Individual for personal or private purposes is improper and constitutes serious misconduct. The deliberate and wilful falsification of expense records or claims, or participation in any other fraudulent or deceptive actions, will make an Individual subject to summary discharge, responsible for financial loss and appropriate legal action. Management who fail to take due diligence in approving such examples of misconduct may be considered complicit in the actions of their direct report.
- Any gross negligence or other serious misconduct on the part of those responsible for approving expense reports, and other related documents will also result in disciplinary action up to and including termination, where warranted, and the initiation of any legal actions which may be justified by the circumstances.

#### b) Responsibilities of individuals submitting expense reports:

- Individuals who submit expense reports are responsible for seeing that all entries fully comply with this policy, particularly those requiring that expenditures serve a valid business purpose.
- When submitting expense reports to claim reimbursement, Individuals are expected to neither gain nor lose financially. Individuals who submit expense reports are also responsible for the timeliness of such submissions and for their completeness and accuracy.
- All Individuals that have been provided a Golf Canada corporate credit card must utilize Concur for the submission of their expense reports. All other Individuals are directed to use the Simplified Expense Reporting Template.

Each Traveler required to use Concur is expected to complete the expense report as follows:

- Go directly to Concur ([www.concursolutions.com](http://www.concursolutions.com)) and select “Expense” from the tool bar to submit an expense report. Expense reports can also be developed and submitted from the Concur mobile app available on all platforms. *\*Please refer to the Concur User Guide for step by step instructions or contact [accountspayable@golfcanada.ca](mailto:accountspayable@golfcanada.ca) for further assistance.*
  - The *Travel* category is to be used for all travel related costs: air, car rental, mileage, train, parking, hotel, taxi, and claiming meals for yourself during your trip.
  - The *Entertainment* category is to be used when claiming meals for you and for internal staff, customers and other external contacts. Also, the most senior Individual must claim the entertainment expenditure when dining out with other Golf Canada personnel/and or external contacts.
- Each Traveler using the Simplified Expense Reporting Template is asked to pay their own expenses (unless otherwise arranged by Golf Canada) and to submit an expense report as follows:
  - Complete an expense report following all guidelines on the applicable template. The simplified expense reporting template is available on the Volunteer resources section of the Huddle workspace or upon request from [accountspayable@golfcanada.ca](mailto:accountspayable@golfcanada.ca).
  - Enter all travel expense into Table 1 examples include taxis, parking, car rentals. Enter all mileage details into Table 2; this will be from your place of residence to the event and/or airport.
  - All completed expense reports should be sent electronically along with scanned copies of all receipts to your Golf Canada Staff representative as identified in “Approval of Expense Report” section and to [accountspayable@golfcanada.ca](mailto:accountspayable@golfcanada.ca). Hard copies of receipts are not required to be mailed to Golf Canada’s head office if they have been scanned.
- All expenses should be submitted within three months of the charge. At the end of our fiscal year, all expenses incurred up to October 31, must be submitted by the annual deadline provided by the Accounting Department. The CFO reserves the right to withhold reimbursement of personal expense reports and place a hold on corporate credit cards of Individuals who have greater than three months of outstanding expenses.
- Detailed vendor receipts are required for all expenditures.

**c) Approval of expense report:**

The Managing Director (or equivalent direct report) is normally the authorized approver within his or her authority and is expected to review and approve the expense reports of all Individuals reporting directly through to them. The approval hierarchy will be established within Concur by the Golf Canada Accounting Department. Items that do not meet this policy or are not adequately documented or explained will not be approved or paid.

- The CFO may override any approval of an expense claim that has been previously approved by any other staff member.
- The CEO’s expenses are to be approved by the President and the CFO’s expenses are to be approved by the CEO.

The President’s expenses are to be approved by the CFO. Board of Directors expenses are to be approved by the Board Administrator and/or CFO.

**d) Corporate credit cards:**

- Individuals who have been issued a corporate card are required to use it for all purchases where the card is accepted. All other Individuals who travel should carry a personal general-purpose credit card (Visa, MasterCard, American Express, etc.).
- Individuals who have been issued a corporate card and choose to utilise a personal card will be subject to an 8% Opportunity Fee upon reimbursement. The Opportunity Fee represents the lost return on Golf Canada’s spending that was subject to benefits through our corporate card issuer and administrative processing fees. The CFO reserves the right to waive this fee under extenuating circumstances.

- Any fees associated with the issuance or use of a personal card is the responsibility of the Individual. These expenses are not reimbursable by Golf Canada. This includes annual fees and interest charges on unpaid balances.

### 3. Guidelines and Specific Policies Concerning Business Expenditures:

#### a) Automobile expense:

- The use of personal automobiles for Golf Canada business is reimbursable at the rate of \$0.50 per KM. The measurement of the KM claimed to the business destination is the lesser of:
  - The distance from Golf Canada's office, and
  - The distance from the Individual's principal residence to destination.
- The following automobile related expenses are not reimbursable unless authorized by the CFO:
  - Tickets for parking or traffic violations;
  - Valet parking;
  - Repair or maintenance of an Individuals-owned automobiles, including road maintenance, service calls, car wash and wax;
  - Insurance deductibles or related costs in the event of an accident;
  - Individuals receiving a monthly car allowance (including gas) may not expense mileage.
- Any mileage reimbursement to an Individual for the use of their personal auto on a business trip is not to exceed the aggregate cost of air travel and other transportation expenses that would otherwise have been incurred. A quote must be obtained by AMEX of the potential airfare (and related airport costs) saved because of using a personal automobile. The Individual shall obtain a quote from AMEX at least 14 days prior to the date of their trip. This quote must be approved by the CFO prior to the trip taking place.
- The 407 ETR should only be used when the QEW or 401 Highway would result in an inefficient trip to the destination. Golf Canada will reimburse video toll charges or monthly transponder lease charges for business trips only. Monthly transponder lease charges will only be reimbursable during periods in which business travel occurred unless otherwise approved for monthly reimbursement by the CFO.

#### b) Air travel:

- Individuals are to submit a Travel Itinerary at the beginning of each fiscal year. The Travel Itinerary should be approved by the Individual's manager. The itinerary serves as a planned, budgeted, listing of all business-related travel that the Individual is expected to complete in the fiscal year. The Travel Itinerary shall be then approved by the CFO and/or CEO prior to booking travel listed in the submitted itinerary. Any addition after submission of the approved Travel Itinerary must be documented utilising a standard form that communicates the business purpose and can be absorbed in the approved Golf Canada budget.
- Individuals are responsible for arranging their own travel requirements only through [www.concursolutions.com](http://www.concursolutions.com). All air travel must be booked at least 14 days in advance of the trip. AMEX has been provided with our corporate travel guidelines as described in this policy and will assist in booking your travel arrangements accordingly. Any requests to deviate from these guidelines will be authorized by the CFO.
- Flights will be quoted in lowest logical economy airfare for Air Canada flights and WestJet flights. Seat selection is optional. Individuals are encouraged to decline seat selection and opt to select their seat upon check-in as 24-hour advanced online check in is available with both Air Canada and WestJet.
- Travelers are required to book the lowest logical airfare that is determined using the following search criteria:
  - Routing requires no more than one additional interim stop each way, although direct flights are encouraged as priority and shall be considered first in the determination of the lowest logical airfare.

- Time Window: Departure/arrival must be no more than 2 hours before and 2 hours after the requested time. One stop & single connection flights are treated the same as non-stops for itinerary purposes, fare calculations, and lowest fare identification.
- In determining the lowest logical airfare, the low fare alternatives considered will include, but not be limited to, the following:
  - Preferred Carrier
  - Specially negotiated fares
  - Non-refundable fares
  - Penalty fares
  - Connecting and one-stop flights
  - Alternate airports
  - Saturday night stay-over
  - Advance purchase fares
  - Group / meeting / training zone fares
  - Lower cost non-preferred carriers
- Golf Canada will not be responsible for upgrades in travel class or increased costs due to extended stays for personal reasons. Differences in fare will be invoiced separately inclusive of the Opportunity Fee.
- Lowest logical airfare should be determined using the airfare quoted for routes from the Travellers primary residence. Should the Traveller elect to travel from a destination that is not the Traveller's primary residence, Golf Canada will only reimburse the cost equal to the lowest logical airfare from the primary residence.
- Individuals may retain frequent flyer program benefits for personal use. Participation in a Frequent Flyer Program must not influence flight selection that would result in incremental cost to Golf Canada beyond the lowest logical airfare, as required by this policy. The Individual is responsible for the record keeping, redemption and income tax implications of program rewards; Golf Canada will not intervene to resolve any frequent flyer program concerns, issues, etc. Any membership costs associated with a Frequent Flyer program are not reimbursable by Golf Canada.
- Individuals will be reimbursed for excess baggage charges only in the following circumstances:
  - When travelling with heavy or bulky materials or equipment necessary for business.
  - The excess baggage consists of Golf Canada records or property.
  - When travelling for more than 10 days.
  - In cases where airlines charge for all bags, Golf Canada will only reimburse you for your first bag.
  - The cost of shipping your golf clubs is not considered a reimbursable expense unless required for a Golf Canada event.
- Airline tickets will be charged directly to Golf Canada and the individual will not be required to submit an expense report.
- Individuals are personally responsible for any costs of flight changes exceeding \$150 (inclusive of change fee) unless approved in advance by the CFO.

Travel Itineraries, instances where the lowest logical airfare will be used to determine maximum expense reimbursement, and/or unbudgeted trips, must be approved prior to arranging flights on AMEX by the CFO or CEO.

**c) International (overseas) travel:**

- Individuals are not permitted to fly business class or first class while travelling overseas (Coach only).
- Exceptions to this may be allowed under extenuating circumstances. These exceptions must be approved by the CFO prior to purchasing/upgrading the flight. Upgrades not approved are to be paid for personally.
- Individuals are responsible for maintaining their own valid passport, including the related costs which are not reimbursable.
- Individuals who have been provided with a corporate cell phone are required to notify the IT Department of Golf Canada of their international travel (excluding the USA) with at least 7 days' advance notice.

**d) Companion travel:**

- Individuals are encouraged to book companion travel through Concur when the Individual's companion (relative or friend) will accompany them on the business trip. However, the Individual acknowledges that they will be responsible for reimbursing Golf Canada for the cost of travel, Concur booking fees and Opportunity Fee.
- In some situations, it is reasonable to expect a spouse/partner to accompany an Individual to events while on a business trip. In these circumstances, Golf Canada will pay for the spouse/partner's flight but shall be first approved by the Board of Directors. CEO or CFO. No other travel expenses will be covered.

**e) Traveler profiles:**

- All Travellers are required to maintain an up-to-date Traveller Profile on-line through Concur, which should be reviewed on an annual basis for any status change.
- The Individual is responsible for reporting / updating all personal travel information changes. This will include address, phone numbers (including mobile, emergency contact), title, medical restrictions, special meal requirements, Frequent Flyer membership number(s), other loyalty plan membership accounts and seat preferences.
- Every effort will be made to adhere to the Individual's preferences and reservation requests, as detailed in the Traveller Profile, but the Traveller must recognize that the supplier, i.e., air carrier, hotel property, car rental agency, etc., is ultimately responsible for the final assignment and there may be circumstances when an Individual's request cannot be fulfilled exactly as requested.

**f) Parking/ride sharing:**

- Parking fees will be reimbursed when incurred during business travel.
- Golf Canada will reimburse for parking at an airport while away on a business trip when this is the most cost-efficient alternative available.
- In cases where you are away for more than 48 hours, you should use one of the following options, depending on which is the lower cost and most practical:
  - Park'n Fly (rather than Airport Long term);
  - Taxi or a ride sharing service (i.e. Uber or Lyft) to and from the airport;
  - Relative or Friend driving you to and from airport which qualified for mileage reimbursement of \$0.50 per KM.
- Individuals using a ride sharing service should create a business profile in the mobile app using their corporate card in that profile.

**g) Hotel/airbnb accommodations:**

- Travellers are required to book their hotel on AMEX online system to ensure they get the best rate possible (lowest logical), unless reserved through a group booking.
- Travellers are required to reserve Standard rooms only. Travellers may accept room upgrades to suites or executive floor rooms ONLY if the upgrade is at no additional cost to Golf Canada.
- It is the Traveller's responsibility to confirm upon check-in that the rate charged is the same or lower than that at the time of reservation.
- Actual room charges, including taxes, should be listed on the expense report. The detailed hotel/motel receipt must be attached to the expense report.
- The following lodging related expenses are not reimbursable:
  - In-room movies when there is an additional charge
  - Room service charges unless used as a main meal (breakfast, lunch or dinner)
  - Dry cleaning and laundry services, unless trips are more than 4 nights
  - Drinks or snacks from mini-bars
- Hi-Speed internet access offered at hotels is a reimbursable expense if the service was used primarily for business purposes.

- If an Individual stays overnight at the home of a friend or relative during an authorized business trip in lieu of a hotel/motel, the Individual may claim a \$25 daily incentive.
- If two Individuals room together in one accommodation, they are BOTH entitled to a \$25 daily incentive.
- An Airbnb rental should still be booked with a corporate card:
  - Be cognisant of cancellation clauses. Golf Canada will not reimburse cancellation fees when Traveller cancels an Airbnb booking, electing for alternative venue (hotel or other Airbnb location).
  - Maximum price we will reimburse is equal to the lowest logical hotel available on Concur. Pricing should be pre-approved by the CFO before booking.

#### h) Rental cars:

- “Common sense” rules apply to the use of rental car, whether for extended or local travel. Intermediate size cars are the standard that should always be used when renting a car, unless there is a specific business case to rent a larger vehicle (e.g. transporting materials for tournaments or transporting other Golf Canada personnel).
- Most hotel/motel chains offer a courtesy car or limousine service between the hotel/motel and the airport. This service is usually free or available at a nominal charge. It is recommended that the Individual check with the hotel/motel for availability of service before using a taxi or renting a car.
- Travellers are required to book their car rental on the AMEX online system to ensure they get the best rate possible. Golf Canada has agreements with two different car rental agencies: Budget/Avis Car Rental and Enterprise/National Car Rental. Travellers are not required to use one of these car rental agencies but should pick based on the best rate that the AMEX online system provides.
- **In Canada, additional insurance should not be purchased when renting a car.** Golf Canada’s insurance policy covers collision damage on your rental vehicle for periods of 30 days or less. The Golf Canada name and address must be added to the car rental contract along with your name when you pick up your vehicle. You should also inform the car rental agency that Golf Canada’s insurance policy is with **Northbridge Insurance, policy number CBC 0671323 00**. This will only cover the business portion of your rental period. Any personal portion should be covered under your own personal insurance policy.
- For any rentals outside of Canada (I.E. United States) you must use the Golf Canada corporate credit card as U.S. Car rental companies do not honour Canadian Insurance company coverages for immediate settlement.
- Any Individual involved in a mishap or collision with a rental car must report it without delay to the CFO who will contact the insurance carrier.
- In general, any Individual required to pay a deductible amount because of a mishap or collision with a rental car may claim reimbursement for such payment via an expense report.
- The rental car should be fully fuelled prior to being returned.
- Any personal use of car rentals charged to a corporate card must be deducted on your expense report using the Allocate tool in Concur. Please refer to the Concur User guide for step by step instructions. Other Individuals should only charge the business portion of car rentals on the Simplified Expense Claim Form for reimbursement.
- Individuals should inspect the car and note any existing damage on the contract before the vehicle is accepted.

#### i) Tips and gratuities:

- The payment of tips and gratuities should be limited to those situations and services where such payments are normal practice. Use ‘common sense’ in providing reasonable tips and gratuities in all scenarios.

#### j) Meals:

- Golf Canada will reimburse Individuals who travel away from home for one night or more on authorized business, the actual cost of **REASONABLE** meals incurred. As a guideline, “reasonable” is considered to be approximately \$10 for breakfast, \$15 for lunch, and \$25 for dinner.
- A copy of the detailed receipt along with the credit card receipt is required for all meals. Meals may be charged to your hotel room and documented with the detailed hotel receipt.

- Any food or drinks consumed outside the normal meal schedule are considered non-reimbursable personal expenses unless incurred as a part of a valid business entertainment opportunity.
- When Individuals are required to assist at Golf Canada tournaments or events, meals are provided onsite through the caterer or host club.
- Individuals dining together - When more than one Individual is present at a business meal, the most senior level Individual is required to pay and expense the bill.

**k) Business entertainment:**

- Appropriate Individuals are assigned business entertainment expense budgets. No other Individuals should be incurring business entertainment expenses without the pre-approval of the CFO.
- Valid business entertainment expenses include the cost of meals, refreshments, and other necessary expenses incurred in entertaining customers or other persons for furthering an essential business relationship or sale.
- All entertainment must be documented on the expense report with the date and place, amount spent, names of people entertained and their positions, and the business purpose of the entertainment.
- Detailed restaurant receipts are required for all entertainment.
- Business entertainment must precede or follow a business discussion. Given that Golf Canada is a public member-based organization, Individuals should exercise discretion in their entertainment choices (i.e. not to include race tracks, adult entertainment, casinos, etc.)

**l) Risk management:**

- No more than two Executive Team members may travel on the same flight unless due to extenuating circumstances or limited alternative flights.
- A maximum of three members of the Board of Directors or Senior Leadership Team may travel on the same flight.
- No more than five Individuals in total, regardless of level or division, may travel together on the same flight.

**m) Immunizations:**

- AMEX will advise if immunizations are required based on travel destination.
- The Individual, based on their medical situation, is also advised to contact their personal physician to determine if an immunization or other medical intervention is recommended prior to travel.
- Immunization costs are reimbursable if required for business travel.

**n) Extending business for personal:**

- Golf Canada encourages Individuals to take the opportunity to extend their business-related travel into personal travel, when practical and vacation has been pre-approved, if applicable.
- If an employee is extending their trip for personal reasons the employee is required to book their extended days as vacation.
- All incremental costs incurred because of extending a business trip into personal trip are not reimbursable. This includes, but is not limited to, airport parking, airline change fees, car rentals, and costs relative to a companion.

**o) Illness during business travel:**

- If a Traveller becomes ill or is injured while travelling on Golf Canada business, they must report the illness/injury to their manager as soon as possible.
- If an employee incurs medical expenses during a business trip:
  - The employee must advise the Human Resources department, immediately upon return, to determine extent of expense reimbursement.
  - All requests for reimbursement of this nature must be approved in writing.
  - Medical bills incurred during domestic travel are not reimbursable.

**p) Insurance:**

- All Individuals travelling on Golf Canada business are covered by the Golf Canada insurance policy. This policy does not cover loss of or damage to personal effects. All rental car insurance should be declined, except liability insurance.
- All Individuals participating in the Sun Life Financial group benefit plan do not need to purchase other travel medical coverage. Sun Life coverage is provided anywhere in the world and the coverage is also extended for travel within Canada if you are 500km or more from home.

**q) Loss or theft of valuables while travelling:**

- If a loss of Golf Canada property occurs the incident must be reported to the Human Resources department immediately.
- If your baggage is lost by an airline you can call the airline directly to resolve the issues. If an airline loses the Individuals baggage upon arrival at the business destination, the Individual shall call the Golf Canada CFO to discuss an amount to reimburse the Individual for necessities in the short-term period before the baggage is returned.