

HNB FISCAL POLICY

2021-2022

The contents of this entire manual shall apply to HNB's membership for the 2021-2022 hockey season. Upon approval, amendments may only be made at the 2022 HNB Annual General Meeting.

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The Hockey New Brunswick Fiscal Policy has been developed by the members of HNB Finance Committee to enhance the financial operations of the New Brunswick Amateur Hockey Association (NBAHA) Inc. This document shall make all HNB members completely aware of the manner and process in which the finances of HNB are handled.

**HNB CONSTITUTION
By-Law 7.4 (a. through e.)**

7.4 a. The Finance Committee shall have a minimum of 5 members, nominated by the President and approved by the Board. One member shall be an HNB Board member and one shall be a NBMHC Executive Committee member. If the Chair is a non-board member, he will become a member of the BOD. If the Chair is already a board member, no extra position on the board is required.

b. It shall be the duty of the Finance Committee, in conjunction with all Councils, Commissions, Committees and the Executive Director, to prepare and submit a budget to the Board of Directors for its approval. The budget will be presented at the Annual General Meeting for information purposes only. The Finance Committee shall continually monitor the finances of HNB throughout the fiscal year, which ends March 31.

c. The Finance Committee shall be empowered to make and carry out decisions that are within the approved budget. Matters that involve finances outside the approved budget shall be presented to the Board of Directors, with recommendation from the Finance Committee.

d. A Fiscal Policy shall be submitted by the Finance Committee for approval at each Annual General Meeting. The Fiscal Policy shall address, in detail, all criteria and regulations for the financial operations of HNB. The Fiscal Policy shall be subject to revisions at HNB's Annual General Meeting only, by majority vote.

e. The Finance Committee shall submit interim reports at each Board meeting.

f. The Finance Committee Chair shall work closely with the Executive Director to manage the financial affairs of the Association.

1. BUDGET

a. Annually prior to March, HNB's Finance Committee will hold a special meeting to review the current year's revenues and expenditures and to prepare a Budget for the following hockey season. The Budget shall be submitted to HNB Board of Directors for their approval at their March meeting. The Board of Directors shall have the authority to adjust the Budget should Hockey Canada's fee structure change after the Budget has been approved.

b. Capital Budget Guidelines

- i. for repairs/maintenance - HNB's Finance Committee will recommend to the Board of Directors capital budget expenditures.
- ii. for building maintenance, the Executive Director will present recommendations to the Finance Committee. They will review and make recommendation to the Board of Directors.

2. COURIER

Provincial deliveries: HNB Executive Director will ensure that the courier system used does not exceed average cost of shipping goods and materials via such a system. Clinic materials will be sent prepaid via ground courier to the respective Host Organizer; the Clinic host shall be invoiced for all shipment charges. Special requests shall be sent collect via ground courier or through the Sport New Brunswick courier system. HNB employees will not accept collect shipping charges unless the shipment had been previously approved.

Out-of-province deliveries: A recognized courier system shall be used.

3. EXPENSE CLAIMS

- a. Member Expense Payment for Scheduled Meetings: All members are required to submit HNB Expense claim form for scheduled meetings to ensure payment.
- b. Expense claim procedures for individual travel, refer to Travel Policies (Appendix A or B).
- c. HNB's Finance Committee, Executive Director and Coordinator of Finance have full responsibility and authority to question any item on any expense claim form submitted. Expense claim forms not properly completed will be returned to the sender.
- d. HNB's Coordinator of Finance shall issue payment of submitted expense claims for all approved meetings within 10 days of the completion of the meeting.

4. FEES

The following fees have been approved by the Board of Directors for the upcoming hockey season.

Membership Fees (Minor)		
Association / Community Club*		\$ 150.00
League	Recreational	100.00
League	Competitive	150.00
League	Development	200.00
Player		12.00
Tournament/Jamboree – registered before annual meeting		100.00
Tournament/Jamboree – registered after annual meeting		300.00

NOTE*: Refers to district associations and community clubs, each paying the required \$150 fee.

Membership Fees (Senior)		
League	Competitive	\$ 300.00
League	Adult Recreational	125.00
League	Recreational non-league/group	0.00
Senior AAA team		1,500.00
Senior A Team		1300.00
Adult recreational player		Refer to Canlan
Tournament		100.00

Membership Fees (Junior)		
League		\$ 300.00
Junior A team		1300.00
Junior B team		1150.00
Junior C team		1000.00

Membership Fees (Development)		
Coach, assistant coach		\$ 14.00
Other Bench employee		6.00

Membership Fees (Officials)		
Official HNB (per Level)		\$ 3.00
Official HNB, each		4.00
Official NBHOC (Senior) Levels I-IV		168.70
Official NBHOC (Senior) Levels V-VI		203.70
Official NBHOC Minor (non-player) Levels I-III		88.70
Official NBHOC Minor (minor player only)		45.00
Program of Excellence Officials (in addition to Membership)		75.00

Membership – University Team		\$ 500.00
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HPP participant who attends unsanctioned program		\$ 50.00 (includes insurance)
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INSURANCE FEES – Liability, Accidental Death & Disability (AD&D), Major Medical and Dental

Premium by Member – Minor/Female Players, Officials, Coaches, Ice/Bench Volunteers	\$ 21.30
Premium by Member – Junior/Senior/Adult Recreational	
Players – junior, senior (face mask mandatory)	31.30
Players – junior (half or no face mask)	66.30
Players – senior (half or no face mask)	61.30
Bench Personnel – junior/senior competitive	21.30
Premium by Team – using Hockey Canada Supplemental Rules (Junior and Senior only)	3,000.00
Game Fees for Officials (4 official system)	
Senior AAA	\$ 440.00
Senior A	380.00
Junior A	380.00
Junior B/C	260.00
U18 AAA	220.00
U15 AAA	170.00
U15 AAA (3 official system)	120.00
U13 AAA (3 official system)	80.00
Administration Fees (plus HST)	
Affiliation Fees	\$ 100.00
Inter-Branch Transfers (Canada)	100.00
Inter-Branch Transfers (United States)	150.00
Inter-Branch Transfers (IIHF)	see Hockey Canada Constitution
Clinic Fees (plus HST)	
Coach Stream On-line, per participant	\$ 30.00
Coach Stream In Class, per participant	65.00
Development 1, per participant	100.00
Hockey Canada Online Safety Program	30.00
Course Conductors	
Coach Stream	\$ 200.00
Development 1	300.00
These honorariums do not include per diems and kilometric allowance.	
Protest Fees (plus HST)	
Junior, senior	100.00
Appeal Fees (plus HST)	
Minor, female, junior, senior A	\$ 200.00
Senior AAA	400.00
Ombudsman Fees (plus HST)	\$ 200.00
Fines	
Breaking HNB's Code of Ethics (non-playing/non-bench personnel)	

First infraction	\$ 100.00
Subsequent infractions	200.00

After due communication with all HNB Councils and Commissions, criteria for increasing membership and other related fees are to be issued by HNB's Finance Committee and submitted to HNB's Board of Directors for approval or rejection.

Insurance rates shall be as set by Hockey Canada.

5. FINANCIAL STATEMENTS

HNB's Board of Directors shall review the appointment of the following year's Auditor of HNB during the month of March, with their recommendation being presented during the annual general meeting. The Auditor shall examine the financial procedures of HNB upon appointment. The Auditor shall prepare an audited financial statement each May for presentation at HNB's annual general meeting.

6. FUNDRAISER

HNB's annual fundraiser is recorded by way of association registration in September. Each association based on the previous season's participation is invoiced \$30.00 per player (10 tickets @ \$3.00) and the funds generated by ticket sales stays with the participant. All associations are given the opportunity to purchase extra fundraiser tickets after the initial distribution at a premium cost of \$1.00 per ticket. All fundraiser revenue generated from registration is used to conduct the fundraiser and contribute back to the overall initiative of HNB.

7. GOVERNMENT PROFILE SUBMISSION

PROVINCIAL: HNB's Executive Director shall complete annually the government profile submission.

8. HARMONIZED SALES TAX

The Canada Revenue Agency has issued a ruling to HNB that our membership fees are not taxable. However, HNB does, from time to time, charge for services which are taxable. The services include: affiliation, annual general meeting and golf registration, appeal, clinic fees, inter-branch transfer (HNB portion). HNB may claim an Input Tax Credit on expenses incurred related to these services.

9. INVOICES

All invoices will be subject to review by HNB's Finance Committee and paid on approval of the Finance Committee. The Coordinator of Finance, in consultation with the Committee Chair and the Executive Director, will prepare all documents for the monthly Finance Committee meetings. Any invoices which require clarification will be reviewed at the monthly meetings with further information, if required, being solicited by the Finance Committee Chair and/or the Coordinator of Finance. Invoices issued by HNB must be paid within 30 days of the invoice date. Outstanding accounts shall be subject to late payment charges at 2% per month.

10. FINANCE COMMITTEE MEETINGS

HNB's Finance Committee shall meet per HNB's calendar of commitments. The Agenda will include Welcome, Previous Meeting Minutes, Balance Sheet, Profit and Loss Statement, Cheque log, Accounts Receivable, and New Business. The Finance Committee meetings shall be by conference call or in-house meeting at the discretion of the Finance Committee Chair and the Executive Director.

11. OFFICE SUPPLIES

HNB's shall purchase office supplies as per the current budget at the most efficient cost from a stationery distributor from within the province.

12. PURCHASING

Expenditures outside the budget process of any goods or supplies over \$2,500 HNB's Executive Director shall ensure that a minimum of three quotes is received. The Finance Committee will review such quotes below \$10,000 and issue a decision. For quotes in excess of \$10,000, the Finance Committee shall make recommendation to the Board for approval. The Finance Committee shall review this process annually to ensure compliance.

13. REIMBURSEMENTS

- a. HNB shall not provide any reimbursement of membership or insurance fees to active members, associations, teams or leagues who pay membership fees and subsequently cease operation. Active being described as playing a league game.
- b. HNB shall consider reimbursement of membership and insurance fees should a player member participate in pre-season tryouts and participate in a pre-season exhibition game. Such reimbursement shall be solely dependant upon no injuries or Hockey Canada insurance claims being forthcoming from such pre-season tryouts and exhibition games.
- c. HNB will provide reimbursement of paid, but unused, insurance premiums for player and bench allocations provided Hockey Canada insurance premiums are invoiced on an "individual" rather than a "per team" basis.
- d. HNB shall withhold \$100 of reimbursed membership fees to cover administration services provided.
- e. HNB shall reimburse only those overpayments which exceed \$10.

14. SIGNING AUTHORITY

- a. HNB's Fiscal Policy dictates that there be four persons with cheque signing authority and two persons must sign each cheque as follows:
 - i. HNB President
 - ii. Executive Director
 - iii. **Appointed by the Finance Committee (if not a Finance Committee member, Board approval is required)**
 - iv. Coordinator of Finance
- b. The Executive Director or the appointed Finance Committee member **MUST** sign **ALL** cheques. The payment of all outstanding invoices is approved by the Finance Committee at their respective monthly meetings.

- c. The appointed Finance Committee member must sign all cheques in excess of \$1,500 except for monthly recurring expenses (ie. rent, Receiver General) and cheques issued to transfer monies between the operating and investment accounts.
- d. No person shall commit the Branch to agreements, licenses, contracts, leases, or other legally enforceable obligations unless authorized to do so by the Board. Where the authority is not delegated, it will be an obligation of the person that entered in to the agreement, license, contract, lease, or other legally enforceable obligation and not an obligation of the Hockey New Brunswick.
- e. Where the authority is not delegated, and orders are placed in the name of the Hockey New Brunswick without an authorized Purchase Order or signature from Branch Signing Authorities it will be an obligation of the person placing the order and not an obligation of the Branch.

15. New Initiatives

All New Initiatives must have written criteria and budgets approved by HNB's Board of Directors. Supervision of revenues, expenditures and accountability will become the responsibility of the Executive Director.

16. EMPLOYEE TRAVEL, MEALS AND ENTERTAINMENT POLICY

See Appendix A.

17. VOLUNTEER TRAVEL POLICY

See Appendix B

18. TROPHIES and AWARDS

Trophies and awards shall be purchased based on the need and cost outlined in the annual budget process at the most economical price available.

19. TRUST FUND

HNB will establish a Trust Fund to be governed as per HNB's Trust Agreement approved by HNB's Board of Directors.

20. VEHICLE EXPENSES

Through HNB's automobile corporate sponsorship agreement, the following expenses shall be paid for HNB's vehicle.

- See Employee Personal Car Use and Kilometric Allowance, Appendix A, Section 2.b.iv.
- Vehicle Maintenance (based on need/requirement)

21. BENEFITS and ALLOWANCES

All benefits or allowances, such as automobile gifts and awards, insurances, loans, meals, etc. paid or given an employee or volunteer by HNB, shall be reported in accordance with Canada Revenue Agency rules and regulations.

22. ANNUAL REGISTRATION: Invoicing and Payments

All minor associations, junior teams and senior teams will be initially invoiced based on the number of participants from the previous season. This will include team fees, player fees, coach / bench fees, affiliation fee, inter-branch transfer fee, insurance fees and fundraiser tickets. The fundraiser tickets will be invoiced to minor based on previous season participant numbers.

All minor associations, junior teams and senior teams will be invoiced according to the following schedule:

September – Initial Registration Invoice	All associations, clubs and teams will be invoiced on their previous year's membership numbers.
November 30 – Due date for registration invoice	All association, clubs and teams must ensure that all monies for all players, coaches, bench personnel and volunteers are registered and insured with HNB and paid or they may lose their competition privileges, at the discretion of the Hockey New Brunswick Board of Director's.
February 11 – Reconciliation	The HNB office will prepare a reconciliation by association/club or team of membership numbers and membership/insurance monies submitted and invoice or reimburse the associations/club or team for the balance outstanding / due with a deadline to submit payment on March 15.

EMPLOYEE TRAVEL, MEALS AND ENTERTAINMENT POLICY**1. STATEMENT OF GENERAL POLICY**

HNB's Travel, Meals and Entertainment Policy allows employees to travel and work safely on HNB's behalf in reasonable comfort and at reasonable cost. This policy outlines the procedures followed when employees incur travel and related expenses on the company's behalf and when employees face emergencies abroad.

2. REPORTING REQUIREMENTS

- a. **Approval:** The Executive Director must approve employee expenses. The Finance Committee designate shall approve the Executive Director's and President's expenses. Employee and volunteer expenses must fall within HNB's guidelines for expense allowances or within the employee's hiring conditions and Volunteers Terms of Reference.
- b. **Allowable Receipts:** The official receipt ***must*** support all expenses. In addition to the applicable account code, area, and expenditure date, certain expenses will require additional backup as follows:
 - i. **Air Travel:** The E-Ticket slip or number, boarding pass, and travel agency itinerary must be submitted.
 - ii. **Hotel/Motel:** Charges other than the actual room cost are to be itemized on the expense report.
 - iii. **Meals & Entertainment:** Names, company association, and title or occupation of the person(s) entertained should be included.
 - iv. **Personal Car Use and Kilometric Allowance:** Reimbursement will be made at a rate in accordance with the corporate standard. The current rate is \$0.45/km and shall include the employee's cost for insurance, gas and general wear and tear that may result in necessary repairs and a deductible in the event that an accident happens.
 - v. **Taxi and Other Ground Transportation:** The cost of taxis or carfare to and from places of business, hotel or airports in connection with business activities, is reimbursable. Use of a taxi is authorized only when more economical services are not available, or in special cases when valid business reasons warrant use of such transport. In all cases, receipts must be obtained.

3. ACCOMMODATION

Employees and Volunteers requiring commercial accommodation are requested to make reservations through the HNB office. Where this is not practical, individuals are required to exercise sound judgment with respect to the type and grade of accommodation bearing in mind local market conditions.

4. MEALS AND ENTERTAINMENT

a. Personal Meals

HNB will reimburse individuals for breakfast, lunch, and dinner meal expense per diems (refer to Appendix B, Section 4.a).

b. Business Meals

In all cases, it must be stated on the expense report for whom the meal was purchased, including all HNB employees as well as external clients and associates. Per diems should be kept in mind.

i. Employee/Employee

Meals may also be purchased for other employees of HNB in certain business circumstances. Where this practice is employed, the most senior member of HNB present will pay the bill.

Should more than one HNB employee be involved in entertainment with an individual client, one employee (the host) will pay the bill and include it on his/her expense report.

ii. Employee/Client

Entertainment of other employees should be justified as contributing to profitability, productivity, or improving employee morale. These expenses are reimbursable only with the Executive Director's approval and if they are directly related to the active conduct of HNB's business when directly preceding or following a business discussion, or are necessary to accomplish some useful purpose connected with the company's business. Every attempt should be made to minimize entertainment expenses.

iii. Employee/Employee Entertainment

Entertainment is defined as, but not limited to, sporting events, theaters, nightclubs, etc.

iv. Tip Range for all Entertainment Expense

0-15% maximum of total bill depending on level of service (do not include HST in calculation).

5. PERSONAL CAR USE AND KILOMETRIC ALLOWANCE

- a. Reimbursement will be made at the rate of \$0.45/km.
- b. Upon accepting the allotted kilometric allowance, the employee is responsible for all costs of their vehicle.
- c. The employee claiming kilometric allowance should keep a detailed record including date and travel destination(s) for audit purposes, and must include this information when reporting expenses.
- d. Prior authorization is required in accordance with policy for the approval of personal vehicles. If a trip involves more than 200 kilometres it is more cost effective to use rental vehicles and employees must consider this option.

VOLUNTEER TRAVEL POLICY

1. PURPOSE OF VOLUNTEER TRAVEL POLICY

Hockey New Brunswick has an extensive requirement for travel by its Board of Directors, employees, external faculty, key personnel, etc. The cost of travel represents a significant expense and a large investment in terms of time and energy by those who travel on behalf of Hockey New Brunswick. A sound, comprehensive travel policy is required that balances responsible fiscal and administrative stewardship with the welfare of those who travel in the course of their duties.

Among other things, this policy provides for the fair reimbursement of reasonable expenses incurred while traveling for Hockey New Brunswick business. Reimbursement does not constitute income nor is it meant to open the way for personal gain. All travel will be pre-authorized.

For purposes of this policy, employees are full time employees, casual employees, volunteers and those whose personal services are contracted in direct support of Hockey New Brunswick activities. This policy applies to employees and non-employees who travel on behalf of Hockey New Brunswick.

The body of this document captures the details of travel policy while the Appendixes provide information on administrative procedures concerning travel itself and per diem entitlements. Hockey New Brunswick will here on out be referred to as HNB

Sincerely,
Nic Jansen
HNB Executive Director

2. ADMINISTRATION

a. Authorization: All travel must be authorized by the President, Executive Director or their designate, prior to the event. Changes to pre-authorized travel arrangements may occur due to revised work schedules, en route itinerary adjustments etc. Where such changes impact pre-authorization, the Executive Director must be informed immediately for authorization. The traveler is responsible for complying with the travel policy. Disregard for company policy or submitting fraudulent expense reports can result in disciplinary action up to and including termination.

It is the prerogative of HNB to determine whether, when, where, by whom and by what means travel will be undertaken and to select the mode, class of transportation and the accommodation to be used, subject to the provisions of this directive. If any changes are made by the individual traveler after travel is authorized and additional expenses are incurred, the individual will be required to account for the changes and may be held responsible for any extra costs.

HNB's office will issue payment for travel, per diems, parking and accommodation only. HNB shall pay these per diems based on attendance at HNB scheduled meetings or presentations.

b. Travel Arrangements: Timely planning in the booking of travel is an underlying principle of this policy. Significant cost savings can be realized by taking advantage of preferential rates offered by the travel industry. Booking 14 days in advance will ensure maximized savings for

HNB. Conversely, late bookings and last minute changes to previously made bookings, usually represent higher and often unnecessary costs against the HNB travel budget.

c. Settlement of Travel Claims:

- i. Member Expense Payment for Scheduled Meetings: All members are required to submit HNB Expense claim form for scheduled meetings to ensure payment
- ii. Member Expense for Individual Travel: an HNB Expense Claim Form must be submitted (including receipts if applicable) for individual travel outside budgeted/scheduled meetings.
- iii. Travel claims are to be submitted to the Co-ordinator of Finance of HNB for settlement within ten working days from the date of return from a trip.

d. Receipts:

Except for the payment of entitlements that are prescribed in Appendix B, all travel expenses (air tickets and boarding passes, ferry, bus taxi, etc.) are to be receipted and attached to the Travel Expense Claim for settlement. Section 6 below contains a list of miscellaneous items which under no circumstance will HNB reimburse.

3. TRANSPORTATION

a. Air:

- i. The standard for air travel is economy class. The lowest available airfares, appropriate to particular itineraries, shall be obtained by HNB's Executive Director. Discount and reduced fares shall be selected rather than full fare economy where rates are available and where itineraries permit.
- ii. To ensure seating, HNB will cover the additional cost to have a seat assigned at the time of booking.
- iii. Itineraries may be arranged to provide for an overnight stop after continuous travel time of at least nine hours, or within itineraries that would involve travel time in excess of twelve hours.
- iv. To alleviate fatigue caused by rapid time-zone changes or overnight travel, a suitable rest period may be arranged between the time the traveler arrives at his/her destination and the time that he/she is required to report for work.
- v. Continuous travel time is considered to begin at the scheduled departure time of the first flight of a journey and end at the earlier of:
 - arrival at the destination airport; or
 - the beginning of an overnight stop
- vi. Should an airline delay necessitate an overnight stay, the traveler must first attempt to secure complimentary or low cost lodging from the airline. If unsuccessful, the traveler must contact the HNB office for assistance.

b. Train:

The standard for rail travel is coach class.

c. Bus:

Intercity, local bus and rapid transit systems should be used if feasible and practical.

d. Taxi:

Taxis may be authorized when, in the employer's (HNB) judgment, the use of such transportation is justifiable for HNB business purposes and more economical alternatives such as local transit, air porter services or private vehicles are unavailable or impractical. Receipts are required for reimbursement.

e. Ground Transportation:

When HNB authorizes the use of a privately owned vehicle for HNB business purposes, the vehicle must, as a minimum have basic insurance coverage (\$1 million public liability and property damage). Distances driven will be reimbursed in accordance with the kilometric rates indicated in this policy. Payment, in addition to kilometers driven, for items such as parking, tolls, etc. will be made based upon receipts.

Rental vehicles may be authorized when, in the opinion of HNB, this mode of travel is economical and practical. Compact cars shall be used. Mid-size or full-size vehicles may be authorized if the passenger load, weight of goods to be transported or other extenuating circumstances warrant.

Travellers who are authorized to rent vehicles in support of HNB business, are to arrange bookings through HNB's Executive Director. In so doing, insurance coverage is provided through HNB's insurance policy. If you require a rental vehicle and cannot book it through HNB you shall obtain collision damage waiver coverage for the rental period. Reimbursement will be provided by HNB.

f. Kilometric Rates:

The kilometric rate is designed to offset ownership costs which consist of the standard operating costs associated with private vehicle ownership such as depreciation, provincial tax, finance charges, insurance, and license fees.

The kilometric rate is also designed to offset other operating costs such as gasoline, oil, lubrication, tires, maintenance and repairs.

In-province travel will be reimbursed at the rate of \$0.45/km. Out-of-province travel shall be paid at the Hockey Canada rate.

Parking may be paid upon receipt.

g. Authorized Use of Personal Vehicles:

Authorizing the use of personal vehicles for HNB travel is based on the principle that the total cost of meals en route, the kilometric rate, the incidental rate, and appropriately receipted accommodation costs shall not exceed an amount equivalent to the cost of the appropriate commercial transportation and other ground transportation costs that would otherwise have been authorized by HNB had travel not been by privately owned vehicle.

4. PER-DIEM ENTITLEMENTS:

Compensation for the cost of meals and incidentals is based on a per-diem entitlement as indicated below.

- a. Reimbursement for meals while travelling on HNB business (whether in- or out-of-province) shall be paid at the following rates:

Meal	In-Province Travel	Out-of-Province Travel
Breakfast	\$ 15.00	\$25.00
Lunch	20.00	35.00
Dinner	25.00	45.00
Incidentals	10.00	15.00
Maximum per day	\$ 70.00	\$ 120.00

**HNB Out-of-Province travel based on Hockey Canada's Policy & Procedures*

- b. These rates shall be reviewed annually by the Finance Committee during the budget process and recommendations shall be submitted to HNB's Board of Directors for approval.
- c. A traveler shall be paid a meal allowance for each breakfast, lunch and dinner when applicable, if the meal was not provided free of cost to the traveler, included in hotel fees, or as part of the transportation cost. Breakfast can be claimed if travel starts before 7 am and dinner can be claimed if travel doesn't finish by 5 pm. Employees wishing to claim less than the amounts of the per diem entitlement for meals, based on actual cost, may do so. Receipts are not required.
- d. Tip range for all entertainment expense
0-15% maximum of total bill depending on level of service (do not include HST in calculation).
- e. To claim Incidentals, traveler must qualify for at least two (2) meals per day.

5. LODGING:

- a. All hotel rooms for HNB meetings must be reserved through HNB's office. HNB will pay for hotel rooms, parking and taxes only through direct invoicing to HNB. All costs for reserved rooms, which have not been cancelled by the room guest through HNB's office will be charged back to the respective ROC, Council or Commission. Should a situation occur where direct invoicing is not available, a copy of the hotel receipt must be attached to the Expense Claim Form when submitting a claim.
- b. Reservations booked and confirmed by the HNB will automatically be guaranteed for late arrival (after 6pm), unless otherwise specified at time of booking.
- c. If travelling and meetings are more than 12 hours in one (1) day, one (1) night accommodation will be provided by HNB. Any exemptions must be approved by the HNB Executive Director.

NOTE: HNB's currently shares a Corporate Sponsor Agreement with the Delta Hotel in Saint John. As financial credits are returned to HNB for hotel rooms booked under HNB, the membership is encouraged to use the Delta in Saint John whenever possible.

6. MISCELLANEOUS NON-REIMBURSABLE EXPENSES

The following is representative but not an exhaustive listing of non-reimbursable expenses and is not necessarily all inclusive:

- a. Airline club dues
- b. Baby-sitting
- c. Barbers and hairdressers
- d. Golf, tennis and health club fees (except authorized entertainment)
- e. Loss or theft of personal funds or property
- f. Movies and games (including in-flight and hotel in-room movies)
- g. Traffic tickets
- h. Passports
- i. Dry cleaning, pressing expenses
- j. Room Service (unless within the acceptable meal guidelines)



EXPENSE CLAIM FORM / COMPTE DE DÉPENSES

NAME/NOM: _____

ADDRESS/ADRESSE: _____

POSTAL CODE/
CODE POSTAL _____

DATE: _____

LOCATION/ENDROIT: _____

TRAVEL / VOYAGE:				
From/de		To/à	/km @ \$.45	=
From/de		To/à	/km @ \$.45	=
ACCOMMODATION / HÉBERGEMENT				
Nights/nuit(s)		@	Hotel/Hôtel	=
MEALS/REPAS:				
Days/jour(s)	#_	#_ Lunch/ Dîner	#_ Dinner/Souper	=
)	Breakfast/Déjeuner	@ \$20	@ \$25	
	@ \$15			
OTHER/AUTRE:				
DETAIL/DÉTAILS:				=
SUB-TOTAL / TOTAL PARTIEL:				\$
				\$
CLAIM / MONTANT RÉCLAMÉ:				

COMMENTS/COMMENTAIRES _____

SIGNATURE: _____ DATE: _____

APPROVED BY/APPROUVÉ PAR _____ DATE: _____

EXPENSE ACCOUNT:	HST ACCOUNT:	CHEQUE:

