



Corporate Travel, Hospitality, Conference and Event Policy

Policy Number: HR-11

Effective Date: January 1, 2017

Related Policies or Regulations:

FFMC - Code of Conduct

FFMC - Drug and Alcohol Policy

FFMC - Conflict of Interest, Post-Employment and Business Conduct

FFMC - Delegation of Authority

FFMC - Directive on Informal Recognitions and Gifts Presented to Employees by Management

National Joint Council – Travel Directive

TBS - Directive on Travel, Hospitality, Conference and Event Expenditures

TBS – Guideline on Travel, Hospitality, Conference and Event Expenditures

TBS – Special Travel Authorities PWGSC – Accommodation and Car Rental Directory

Contact Officer: Chief Financial Officer

1. Context

1.1. Parliament and Canadians expect the Freshwater Fish Marketing Corporation (FFMC) to be well managed. In doing so, they also expect FFMC to act at all times with the highest standards of integrity, fiscal prudence, accountability, transparency, and values and ethics. These fundamental management principles apply to all expenditures.

1.2. It is also understood that a range of travel, hospitality and conference related activities are necessary in order for the FFMC to effectively deliver goods and services to customers and stakeholders.

1.3. This policy is a key financial management instrument that requires FFMC to have oversight mechanisms, accountabilities and controls in place to ensure that expenditures related to travel, hospitality, conferences and events are managed in an effective, efficient and economical manner.

1.4. It is expected that FFMC will focus travel expenditures on core mandate activities and where travel is required the FFMC will maintain financial business processes that minimize expenditures. In addition, FFMC will maintain effective travel planning, approval and reporting processes, and ensure the consideration of alternatives to travel such as virtual presence and other remote meeting solutions.

2. Purpose and Scope

2.1. This policy applies to all employees of the Freshwater Fish Marketing Corporation, members of the Board of Directors, as well as others engaged to carry out work on behalf of FFMC.



2.2. The provisions contained in this policy are adopted from the directives and guidelines established by the Treasury Board of Canada Secretariat and National Joint Council governing travel, hospitality, conference and event expenditures.

3. Authority

3.1. The January 1, 2017 version supersedes all previous policies, processes and statements related to corporate travel and hospitality.

3.2. The President and CEO shall approve the procedures and guidelines as set out within this policy. Exceptions to this policy will require the approval of the President and CEO. Furthermore, the President and CEO may, when desired and/or required, issue directives within the scope of this policy.

4. Definitions

4.1. Definitions of key terms to be used in the interpretation of this policy include:

4.2. **Blanket travel authority** – authorization for travel which is continuous or repetitive in nature, with no variation in the specific terms and conditions of trips and where it is not practical or administratively efficient to obtain proper approval from the employer for each individual trip. Any exceptions to the blanket travel authority (BTA) parameters shall require that the individual trip be specifically approved, prior to travel, where possible. BTA does not apply to groups of employees. Employees may have more than one BTA simultaneously.

4.3. **Business/Executive Class Airfare** – the next fare category above Economy/Coach Class or its equivalent.

4.4. **Business Meetings** – meetings conducted to advance FFMC objectives or operations, including FFMC working sessions, work planning meetings, advisory and corporate management committees and staff retreats. Business meetings may or may not involve non-FFMC employees. Typically, meetings that take place as part of sound management and governance of the FFMC are considered business meetings.

4.5. **Chair of the Board of Directors** – an individual, appointed by the Governor-in-Council, to serve as the Chair of the Freshwater Fish Marketing Corporation's Board of Directors.

4.6. **Conferences** – refers to a congress, convention, seminar, symposium or other formal gathering, which are usually organized by a third party external to government, where participants debate or are informed of the status of a discipline (e.g. economics, management, technology). Guest speakers are often part of such conferences that involve FFMC employees, Members of the Board of Directors, and non-FFMC employees. Retreats, work planning meetings and training seminars or courses that provide training are not considered as conferences.

4.7. **Continuous Air Time** – is defined as the duration of time starting at the scheduled departure time and ending with the arrival at destination or with an overnight stop or layover equivalent to an overnight stop. Continuous air time includes flight connection wait times.

4.8. **Discounted Business/Executive Class Airfare** – a fare type below full-fare Business Class or its equivalent. Discounted Business Class typically has restrictions (e.g. non-refundable, change fees,



advance purchase requirements) whereas full-fare Business Class does not typically have any restrictions.

4.9. **Discounted Economy/Coach Class Airfare** – a fare type below full-fare Economy Class or its equivalent. Discount Economy Class typically has restrictions (e.g. non-refundable, change fees, advance purchase requirements) whereas full-fare Economy Class does not typically have any restrictions.

4.10. **Entertainment** – includes, but is not limited to tickets to musical, theatre, sporting or similar events, tours of local or other places of interest, and other similar activities for reasons of direct delivery of the FFMC's core mandate or for reasons of courtesy, diplomacy and protocol.

4.11. **Events** – include business meetings, corporate management meetings, conferences as well as any other formal gathering of FFMC employees or Members of the Board of Directors or non-FFMC employees invited to participate in these activities, including prestigious ceremonies, awards and recognition ceremonies. Events do not include meetings or activities whose sole purpose is the direct delivery of the FFMC's core mandate.

4.12. **External Hospitality** is defined as Hospitality extended to non-FFMC employees and will likely require the attendance or participation of FFMC employees and/or member of the Board of Directors.

4.13. **First Class Airfare** – the next fare category above Business/Executive Class or its equivalent.

4.14. **Hospitality** – consists of the provision of meals, beverages or refreshments to non-FFMC employees in events which are necessary for the effective conduct of FFMC business and for courtesy, diplomacy or protocol purposes. In some circumstances and within restrictions defined in this policy, hospitality can also be provided to FFMC employees and Members of the Board of Directors. In situations involving non-FFMC employees, it may also include entertainment, local transportation to and from events as well as other reasonable measures deemed appropriate for reasons of direct service delivery of the FFMC mandate or for reasons of courtesy, diplomacy or protocol. Hospitality does not include expenditures for employees or individuals on travel status; local transportation to and from events or activities for employees; rental of facilities and associated costs; and bottled water or water coolers provided to FFMC employees or Members of the Board of Directors on an ongoing basis above and beyond an event as defined in this policy

4.15. **Internal Hospitality** - is defined as Hospitality extended solely to FFMC employees and/or members of the Board of Directors.

4.16. **Layover equivalent to an overnight stop** – occurs anytime the traveller stops and stays at a commercial or non-commercial place of accommodation, on the same day, before continuing on with their travel itinerary.

4.17. **Local travel** – is defined as travel within 200 kilometers of the normal workplace or working environ of an employee or member of the Board of Directors

4.18. **Member of the Board of Directors** – an individual, appointed by the Governor-in-Council, to the Freshwater Fish Marketing Corporation's Board of Directors. Members are interpreted to be an "office holder" in the context of this policy where referenced.



- 4.19. **Non-Public servant** – any persons who is not employed in the public service or employed by a federal Crown corporation.
- 4.20. **Non-FFMC employee** – any person who is not employed by the Freshwater Fish Marketing Corporation.
- 4.21. **Office Holder** – Member of the Board of Directors of the Freshwater Fish Marketing Corporation.
- 4.22. **Overnight stop** – occurs anytime the traveller stops and stays at a commercial or non-commercial place of accommodation, overnight, before continuing on with their travel itinerary.
- 4.23. **Protocol** – is a set of conventions governing correct etiquette and precedence.
- 4.24. **FFMC core mandate** – to provide the core activities of the legislated mandate, including purchasing all fish offered for sale; creating an orderly market; promoting international markets; increasing trade in fish; and maximizing returns to commercial fishers.
- 4.25. **FFMC employee** – any person employed by or who receive employment remuneration from the Freshwater Fish Marketing Corporation, including employees and officers, whether full-time or part-time.
- 4.26. **Reception** – an extended period between when attendees arrive and when the meal is served, these might also serve the purpose of sustaining attendees during the wait before a meal. Reception food may also be served with no main meal afterward if circumstances dictate.
- 4.27. **Refreshments** – include beverages or food (e.g. light snacks) or both, that do not constitute a normal meal but are served between meals.
- 4.28. **Travel Status** – occurs when a Traveller is on authorized FFMC travel.
- 4.29. **Traveller** – a person who is authorized to travel on FFMC business.
- 4.30. **Trip** – the journey covered from where the traveller commences air travel (i.e. workplace city) to the final air travel destination.
- 4.31. **USA** - is defined as the continental United States, Alaska and Hawaii.

5. Policy Statement

5.1. Objective:

5.1.1. That travel, hospitality, conferences and event expenditures are managed with prudence and probity and represent the most economical and efficient use of funds given the nature of the activity in relation to the achievement of FFMC's core mandate.

5.2. Expected Results:

5.2.1. FFMC has effective oversight mechanisms, accountabilities and controls in place for travel, hospitality, conferences and events to ensure:

5.2.1.1. expenditures incurred are focused on achieving FFMC's core mandate;



5.2.1.2. expenditures are minimized and where they are necessary, are managed in an effective, efficient and economical manner;

5.2.1.3. where travel is required, justification is provided regarding: why virtual presence and other remote meeting solutions were not used to meet operational requirements; the selection of the mode of transportation, the accommodation, and the number of travellers necessary to conduct FFMC business.

6. Requirements

6.1. The President and CEO is responsible for:

6.1.1. Approving FFMC's total annual budgets for travel, hospitality, events and conferences.

6.1.2. Ensuring that effective FFMC oversight and control mechanisms are in place so:

6.1.2.1. An accountability framework and decision support and reporting system is in place to manage approval processes, including to support necessary Chair of the Board of Directors approvals, consistent with the specific approval authorities set out in Sections 1 to 4 of this policy;

6.1.2.2. Means to avoid or minimize travel, hospitality, conference and event costs have been considered in the approval process, the use of virtual presence and other remote meeting solutions whenever available and appropriate to meet the objectives; ensuring the most economical means considering the location and the scale of activities or events; the minimum number of appropriate attendees are selected; and that travel is targeted to meet FFMC's core mandate, provides value for money and is justified;

6.1.2.3. Individual proposals for travel, hospitality, conferences and events are reasonable and appropriate and support FFMC's core mandate, objectives and priorities;

6.1.2.4. Expenditures with respect to the annual FFMC budgets for travel, hospitality and conferences are periodically reviewed during the year and managers with financial authorities have access to timely reporting to support effective monitoring and fiscally prudent decisions; and

6.1.2.5. The requirements for travel, hospitality, conferences and events set out in Sections 1 to 4 are applied.

6.1.3. Under the authority of the Chair of the Board of Directors, approving FFMC's delegation of authority matrices relative to travel, hospitality, conferences and events.

6.1.4. Disclosing the total annual expenditures for each of travel, hospitality, and conference fees for FFMC, through its website, including a brief description of the main variances from the previous year's actual expenditures. The timing of this disclosure is to coincide with the tabling of FFMC's Annual Report.

6.2. The Chief Financial Officer is responsible for:



6.2.1. Providing the President and CEO with independent and objective advice and recommendations on the annual budgets and proposals, priorities and expenditures pertaining to the management of travel, hospitality, conferences and event expenditures.

6.2.2. Supporting the President and CEO and Vice-Presidents in establishing sustainable and robust departmental frameworks and plans, policies, financial management systems, decision support information, monitoring and reporting necessary to meet the requirements of this policy.

6.2.3. Supporting periodic reviews of expenditures necessary to meet the requirements of this policy.

6.2.4. Acting as the delegated travel approval authority in situations where the traveller is the President and CEO, based on established written departmental policies and procedures.

6.2.5. Ensuring that delegated financial authorities and associated responsibilities relative to travel, hospitality, conferences and events are clearly communicated, and adhered to by managers.

6.3. Vice-Presidents and other managers with delegated financial authorities are responsible for:

6.3.1. Ensuring within their areas of responsibility:

6.3.1.1. Means to avoid or minimize travel, hospitality, conference and event costs have been considered in the approval process, including; the use of virtual presence and other remote meeting solutions whenever available and appropriate to meet the objectives; ensuring the most economical means considering the location and the scale of activities or events; the minimum number of appropriate attendees are selected; and, that travel is targeted to FFMC's core mandate, provides value for money and is justified;

6.3.1.2. Individual proposals and expenditure decisions for travel, hospitality, conferences and events demonstrate that they are necessary to achieve FFMC core mandates, objectives or priorities while demonstrating value for money;

6.3.1.3. Expenditures with respect to travel, hospitality and conferences are monitored throughout the year and are considered as part of periodic reviews with recurring travel, hospitality, conferences and events periodically assessed to ensure continued relevance; and

6.3.1.4. The specific requirements for travel, hospitality, conferences and events set out in Sections 1 to 4 are applied.

7. Monitoring and Reporting

7.1. The President and CEO is responsible for ensuring appropriate monitoring frameworks are in place to support their oversight of the sustained and effective implementation of this policy.

7.2. The CFO is responsible for supporting the President and CEO by overseeing the implementation and monitoring of this policy at FFMC; implementing appropriate internal controls; bringing to the President



and CEO's attention any significant difficulties, gaps in performance or compliance issues and developing proposals to address them; and reporting significant performance or compliance issues.

7.3. Vice-Presidents will review quarterly travel reports provided by Finance listing advance booking times, airfare selection, and accommodation selection of their respective staff's travel, along with benchmark airfare and hotel rates for frequently travelled destinations, to monitor compliance and appropriate travel booking behaviors. Where required, corrective action is to be taken to reinforce expected traveller behaviors.

7.4. Internal Audit may evaluate the administration of this policy by conducting periodic reviews of audit results.

8. Consequences

8.1. In instances of non-compliance, the President and CEO is responsible for taking corrective measures within FFMC with those responsible for implementing the requirements of this policy.

8.2. In support of the responsibility of the President and CEO, the Chief Financial Officer is to ensure corrective actions are taken to address instances of non-compliance with the requirements of this policy. Corrective actions can include requiring additional training, changes to procedures and systems, the suspension or removal of delegated authority, disciplinary action and other measures as appropriate.

9. Questions of Interpretation

9.1. Any questions, concerns or suggestions regarding this policy may be directed to the CFO.



SECTION 1: SPECIFIC REQUIREMENTS FOR TRAVEL

10. Introduction

10.1. Travel covers a large spectrum of legitimate activities that are necessary to support the FFMC in the delivery of its mandate. Travel may also support other FFMC objectives and priorities. The specific requirements set out in this Section are in addition to terms and conditions of reimbursement of travel on FFMC business provided in the National Joint Council Travel Directive.

11. Planning

11.1. Prudent planning for travel applies to all Travellers. Travel is to be avoided where cost efficient alternatives are appropriate and available. Virtual presence, teleconference, videoconference and other remote meeting solutions are to be considered for every travel situation, and if not used the reason is to be documented in the travel authorization justification. For travel that has been justified, it is the responsibility of Travellers to organize work and travel schedules to maximize business opportunities for FFMC so that travel is both cost effective and productive.

11.2. The following categories of travel are to be identified and form part of the travel authorization for expenditure initiation for each proposed trip:

- a. Travel that is required in support of the direct delivery of FFMC's core mandate or legislative or legal requirements;
- b. Travel related to the engagement of key stakeholders who support the FFMC's ongoing working relationships or operations;
- c. Travel that is necessary to support sound internal governance of the FFMC including management meetings and committee meetings, or that is necessary for the recruitment or hiring of employees;
- d. Travel to enable the training of employees to meet the assigned duties of their positions; and
- e. Other travel. Where "other travel" is selected as the category for the travel a detailed explanation regarding the purpose of the travel is required as part of the travel authorization.

11.3. The number of FFMC Travellers is to be limited to the minimum necessary to deliver the business of FFMC. The total number of travellers attending the same event or activity is to be justified for each travel authorization.

11.4. The most economical means is to be selected given the nature of the trip when booking transportation, accommodations and meeting facilities, including giving consideration to using appropriate government facilities. Where possible the travel arrangements should be booked in advance to obtain optimal discounted rates.

12. Travel Authorization

12.1. Travel authorization requests and expense reports are approved in accordance with the Delegation of Authority Policy.



12.2. In accordance with the Delegation of Authority Policy, all travel plans must be pre-authorized and submitted using Concur software for the Authority to Travel and Advance Request (see Annex 1A) or Blanket Travel Authority Request (see Annex 1B) and travel shall be limited to those employees and/or members of the Board of Directors considered necessary to carry out the specific duties involved.

12.3. If travel expenses are to be charged to a cost centre under the jurisdiction of a different department, such expenses shall be pre-approved by the proper authority within that department.

12.4. Whenever there are significant changes to trips within the travel plan at any point, those trips are to be reapproved by the delegated manager.

12.5. Use of the Authority to Travel Request and Advance or Blanket Travel Authority does not apply to:

a. Local travel using means such as taxis, public transportation, or vehicles for the conduct of FFMC day to day business, such local transportation can be authorized by the appropriate manager.

b. Travel required to enable the FFMC to respond rapidly to urgent and unforeseeable events that require employees and/or members of the Board of Directors to travel on an emergency basis in order to provide expertise or delivery of FFMC programs and services to safeguard health, safety and security. In order to ensure efficient emergency responses, such travel expenditure initiation can be authorized by the appropriate manager with subsequent disclosure of the travel costs, for information purposes, to the President and CEO.

13. Responsibility

13.1. It is the traveller's responsibility to:

13.1.1. create and update, where required, a Traveller Profile, in accordance with requirements provided by FFMC's designated travel provider;

13.1.2. become familiar with the provisions of this policy before requesting authorization for travel;

13.1.3. obtain prior approval for the trip by fully completing an Authority to Travel and Advance Request using Concur software (see Annex 1A) or Blanket Travel Authority Request using Concur software (see Annex 1B) and having this approved by the appropriate individual(s)

13.1.4. claim for only eligible allowances and legitimate and actual expenses incurred;

13.1.5. report to Finance as soon as possible, any airline credits received or airfare refunds to their corporate credit card, as a result of flight changes or cancellations;

13.1.6. submit completed and approved travel expense claims using Concur software with necessary supporting documentation, including receipts and explanations as required, within 10 business days of completing the trip; and

13.1.7. pay off their corporate credit card balances on time.

13.2. It is management's responsibility to ensure that:



- 13.2.1. this policy is communicated to all persons required to travel on FFMC business;
 - 13.2.2. travel is pre-authorized and that the traveller's Authority to Travel and Advance Request is fully completed prior to approving;
 - 13.2.3. travel is necessary, taking into consideration the possible use of virtual presence, teleconferencing, videoconferencing and other remote meeting solutions, and the duration of travel is reasonable;
 - 13.2.4. sufficient budgetary funds are available;
 - 13.2.5. the anticipated expenses are of a business nature and can demonstrate value for money;
 - 13.2.6. the expenses claimed are substantiated;
 - 13.2.7. the amount of expenses claimed is reasonable; and
 - 13.2.8. any expenses reimbursed or paid for by FFMC are in compliance with this policy.
- 13.3. Finance will reimburse expenses, within seven (7) working days of receipt, for the amounts claimed to the extent that the expenses are compatible with corporate policy. Expenses that are not within the policy will be referred to the functional Vice-President or President and CEO or designate for consideration and specific approval.
- 13.4. Finance shall manage all aspects of FFMC's travel program.

14. Travel Arrangements – General

14.1. **Travel Arrangements:** All travel arrangements (air, rail, vehicle rental and lodging); including all changes and cancellations of travel arrangements must be made through FFMC's designated travel provider, Continental Travel (CTG). FFMC has negotiated preferred pricing with the travel provider. Reservations should be made as early as possible to take advantage of advance purchase discounts. CTG can be reached at:

<https://www.concursolutions.com/default.asp>

Traveller Profile: All FFMC employees must have a Traveller Profile in Concur before any travel is booked. A Traveller Profile can be created online at <https://www.concursolutions.com/home.asp>

It is imperative that the Traveller Profile be completed with as much information as possible to ensure proper ticketing and reservations. The traveller is responsible for updating their Traveller Profile as may be required.

14.2. **Foreign Travel and Travel Advisories:** Safety and security are of primary importance when employees are travelling. Travel advisories that restrict travel for safety purposes are issued regularly by the Department of Foreign Affairs and International Trade (DFAIT) at <http://www.voyage.gc.ca> or by local government state departments in other countries. It is recommended that travellers consult these sources before making any travel plans.

14.3. **Combining Personal and Business Travel:** Employees may take personal/vacation leave while travelling on FFMC business provided they obtain special pre-authorization from their Vice-President.



The Vice-President should ensure that the travel expenses paid by FFMC are no greater than what it would be if the employee did not take the personal/vacation leave.

14.4. Spouse/Partner Accompaniment: The FFMC shall not pay for any travel and related expenses for a spouse or partner who is accompanying an employee, including the President and CEO, as a result of his or her attendance and participation on FFMC business, such as events or conferences.

14.5. Rest Period: To alleviate fatigue caused by flights of long duration and/or rapid time-zone changes and where business circumstances permit, a suitable rest period should be arranged between the time of arrival at the destination and the time of any business appointment.

14.6. Unused / Voided Airline Tickets: Unused airline tickets, flight coupons or flight segments from electronic tickets must never be discarded, destroyed or ignored as they may have a cash value. The traveller is responsible for reporting these to Finance and returning these as soon as possible to CTG to get a refund or a credit. Do not send any unused flight coupons directly to the airline or file with your expense claim. Any cost associated with obtaining a refund or a credit is the responsibility of the traveller. Note that it may take a period of time for refunds to be posted to a traveller's account due to airline processing times. It is the airline's practice to issue refunds in the original form of payment.

15. Corporate Travel Credit Card

15.1. FFMC's designated corporate travel card is the Elavon Corporate card. This card should be used for all travel related expenses including air, rail, lodging, vehicle rental, meal, entertainment and miscellaneous expenses. The card is intended for business use only and may not be used for personal expenses.

15.2. All employees expected to travel on behalf of FFMC on a regular basis and/or required to incur hospitality expenses in the normal course of business, should acquire an Elavon Corporate card. Application forms are available from the Chief Financial Officer and must be signed by the employee's Director, Vice-President, or the President and CEO.

15.3. The cardholder is responsible for paying the balance as identified on the monthly card statement in accordance with the terms and conditions set out by the Elavon Cardholder Agreement and the Corporate Card Agreement between FFMC and the employee. Delinquency fees and financing charges are the responsibility of the cardholder.

15.4. The cardholder is responsible for reporting to Finance, any airfare refunds to their corporate credit card, as a result of flight changes or cancellations.

16. Use of Personal Credit Cards

16.1. The use of a personal credit card is not permitted for paying air or train fares. These fares must be charged to the traveller's corporate travel credit card.

17. Cash / Travel Advances

17.1. Employees provided with an Elavon Corporate card and require a cash advance for corporate travel, are expected to obtain these from Automated Bank Machines (ABM) by using their assigned



Personal Identification Number (PIN). Related service fees are reimbursable. Any ABM displaying the INTERAC or CIRRUS logo will accept the Elavon Corporate card for cash advances.

17.1.1. ABM's are located at the airport as well as other locations and are capable of dispensing local currency. The daily/monthly cash advance limits are \$500.00 Canadian and \$5,000.00 Canadian respectively (or the equivalent in a foreign currency). Service fees are reimbursable.

18. Frequent Traveller / Loyalty Programs

18.1. FFMC will not endorse or pay for any frequent traveller, membership or loyalty programs. Any membership initiatives are between the traveller and the issuing organization. In such cases, employees are entitled to collect and redeem benefits with these programs as long as there is no additional cost or impact on operational requirements to FFMC. Employees are personally responsible for all costs associated with frequent traveller, membership or loyalty programs, but still remain governed by the terms and conditions of FFMC's Corporate Travel, Hospitality, Conference and Event policy for the selection and approval of all travel related services.

18.2. Selection of air schedules, accommodation and car rentals shall not be influenced by such programs leading to an increase in FFMC's travel expenses.

18.3. Travellers are fully responsible for any income tax implications that may arise as a result of using employer-paid travel to earn points for personal-use travel or rewards. FFMC will not issue a T4 or T4A in this regard. It is the responsibility of each employee to report the applicable taxable benefit when completing their annual tax return.

19. Persons Travelling Together / Group Travel

19.1. In order to avoid and /or reduce the impact on the corporation in the event of an accident or incident, No more than the President and CEO and two direct reports to the President should travel together.

19.2. The primary group sponsoring or organizing the out-of-town assignment or function, is responsible to coordinate all attendees and completing the necessary documentation to obtain the required approval.

a. The prior approval of the functional Vice-President, sponsoring or organizing the out-of-town assignment or function, is required when three or more employees are requested to travel on the same out-of-town assignment.

b. The prior approval of the President and CEO is required when five or more employees are requested to travel on the same out-of-town assignment.

20. Air Travel

20.1. Air travel is the accepted means of transportation unless specific prior approval is obtained and it is more efficient in both time and cost to travel by car, rail or other means.



20.2. Airfare pricing is very dynamic. In an effort to increase the probability of obtaining the cheapest fare available for the eligible class of air travel for the chosen itinerary, it is recommended that the traveller book air travel no later than 14 days in advance of the travel date.

20.3. Travellers are expected to be mindful in managing and minimizing flight changes and the associated fees.

20.4. Airfares purchased will be charged to the traveller's Elavon Corporate card at the time of booking. Under no circumstances are personal credit cards to be used for paying airfares.

20.5. All airline tickets must be booked by CTG or on the Concur website. The standard for air travel is outlined in the table below. The lowest available airfares appropriate to particular itineraries shall be sought. To meet this expectation the traveller should take into consideration related travel costs and relevant considerations when selecting their fare. These may include incremental ground transportation costs if flights to the destination are serviced by more than one airport (e.g. Paris), baggage fees assessed by different airlines, arrival time to meet a commitment (e.g. meeting), convenient departure time, etc. As a means of illustration, the following scenarios are considered acceptable bookings:

- a. The traveller chooses the lowest published airfare per CTG/Concur. Since this airfare is the lowest airfare, no additional written justification is required.
- b. The traveller chooses an airfare that provides for the lowest aggregate costs taking into consideration tangible cost differences including but not limited to meals included in the airfare, lower ground transportation costs due to location of the airport, baggage fees, and/or other pertinent items. Since this airfare may not be the lowest published airfare per CTG/Concur, a justification must be included with the Travel Authority and Advance Request to explain the rationale for the airfare selected.
- c. The traveller chooses an airfare that doesn't pose unreasonable hardship and/or provides the necessary itinerary to fulfill business requirements. Examples could include reasonable airport connection wait times, reasonable departure and/or arrival times. Since this airfare may not be the lowest published airfare per CTG/Concur, a justification must be included with the Travel Authority and Advance Request to explain the rationale for the airfare selected.

20.6. All travellers are allowed to use the designated fare class, unless an upgrade is provided at no additional cost, or due to the following exceptions below. Fares booked that do not comply with this policy will be reported to the appropriate Vice-President or President and CEO for review and approval. It is expected that all travellers be mindful that although they may be eligible for Business or Discounted Business airfare where specifically identified in the below table, that they are expected to be prudent in selecting this class of airfare based on evaluating the cost in terms of value for money and due regard for economy, and should consider the use of lower airfare class as an alternative where such circumstances to use Business or Discounted Business cannot be reasonably justified.



STANDARD ALLOWABLE AIRFARE CLASS

Destination	Members of the Board of Directors	President & CEO	Vice-Presidents/CFO	Directors	All Other Employees
Canada	Business	Business	Discounted Economy. Discounted Business allowed where continuous air travel exceeds 9 hours	Discounted Economy. Discounted Business allowed where continuous air travel exceeds 9 hours	Discounted Economy
USA	Business	Business	Discounted Economy. Discounted Business allowed where continuous air travel exceeds 9 hours	Discounted Economy. Discounted Business allowed where continuous air travel exceeds 9 hours	Discounted Economy
EU	Business	Business	Discounted Business	Discounted Business	Discounted Economy. Discounted Business allowed where continuous air travel exceeds 9 hours
Eastern Europe & Russia	Business	Business	Discounted Business	Discounted Business	Discounted Economy. Discounted Business allowed where continuous air travel exceeds 9 hours
Asia	Business	Business	Discounted Business	Discounted Business	Discounted Economy. Discounted Business allowed where continuous air travel exceeds 9 hours

Notes:

(1) Other than the Members of the Board of Directors and the President & CEO, no employee is allowed to fly any form of Business class fare between cities in Canada or the United States, regardless of routing. Exceptions due to medical reasons, unavailability of any form of Economy class fare, etc. shall be reviewed on a case by case basis for approval by the President and CEO.

(2) "Trip" is defined as the journey covered from where the traveller commences air travel (i.e. Winnipeg) to the final air travel destination.

(3) "Continuous air time" starts at the scheduled departure time and ends with the arrival at destination or with an overnight stop or layover equivalent to an overnight stop. An overnight stop or layover equivalent to an overnight stop, occurs anytime the traveller stays at a commercial or non-commercial place of accommodation before continuing on with their itinerary.

(4) The Standard Allowable Airfare Class applies to all flight segments in accordance with the required air travel kilometres and /or "Continuous air time" definition, where identified as applicable.

(5) The traveller is permitted to use the same airfare class for the return flight/segments back home.

(6) For the sake of clarification, Discounted Economy for Air Canada refers to its Tango class airfare.

(7) For the sake of clarification, Discounted Business for Air Canada refers to its Z and P class airfares for travel within Canada and/or USA; its C, D, Z and P class airfares for travel outside of Canada and USA.



General airfare exceptions and requiring approval:

- (1) Where a medical certificate requires the traveller to have special seating arrangements, the traveller may choose the next higher level fare class that provides for this;
- (2) If an employee is taken ill while travelling and the attending physician recommends a different class of air travel back to Canada;
- (3) When traveling on short notice for a customer event or emergency and/or no seats are available at the Standard Airfare Class, the traveller may choose the next higher level fare class that has availability.

21. Rail Travel

21.1. The standard for rail travel is the next highest class after the full economy class.

21.2. Train fares purchased will be charged to the traveller's Elavon Corporate card at the time of booking. Under no circumstances are personal credit cards to be used for paying train fares.

22. Car Travel – Privately Owned Vehicle

22.1. Travel by private car will only be authorized when it is considered to be both economical and practical. This determination and authorization should be made by the traveller's manager based on an analysis of the alternatives available. The use of a private car for travel on FFMC business, either on an occasional or continual basis, is at the owner's risk and FFMC will not reimburse expenses or losses incurred because of mechanical failure, road hazards, traffic or parking violations or accidents. An employee may not claim more in total kilometre allowance for any journey than the equivalent fare of the lowest practical commercial carrier fare.

22.2. Employees using a private vehicle must ensure that the vehicle carries a minimum insurance coverage of \$5,000,000 for public liability and property damage. Employees, for their own protection, should confirm with their automobile insurers that occasional business use is covered.

22.3. Employees who are authorized to use their private cars for travel on FFMC business, either on an occasional or continual basis, are paid in accordance with the car mileage rate outlined in Annex 1C. Necessary costs incurred for road, ferry, bridge and tunnel tolls or parking charges (except at the normal place of work) are reimbursed. Employees may claim kilometre allowance from work place to destination and return, and incidental kilometre allowance at destination. Employees travelling to the same location by private car are expected to use common transportation to minimize costs. Passengers may not claim kilometre allowance.

23. Car Travel – Leased/Rented Vehicle

23.1. The leasing/renting of a car is permitted when economical and practical. For leased vehicles, prior approval of the employee's Vice-President is required. For rented vehicles, prior approval of the traveller's manager is required.

23.2. Where practical, employees travelling to the same location by vehicle are expected to travel together to reduce costs.



23.3. All vehicle leases/rentals must be for intermediate/standard or smaller size vehicles unless special circumstances warrant a larger vehicle (e.g. 3 or more employees or travelling to field operation locations) or if an upgrade is provided at no additional cost.

23.4. In addition to all drivers, FFMC should be named or identified on the lease/rental agreement to ensure that all parties are properly insured (e.g. Jane Smith / Freshwater Fish Marketing Corporation).

23.5. Employees must decline Collision Damage Waiver/Loss Damage Waiver Insurance (CDW) offered by car leasing/rental companies. Employees who pay for their car lease/rental with the Elavon Corporate card have automatic CDW coverage. For those situations where the Elavon Corporate card is not used, CDW coverage is provided under FFMC's insurance program provided FFMC is named or identified on the lease agreement. Any cost associated with damages to the rental car or related insurance claims will be borne by traveller's department.

23.6. When returning vehicles, reasonable effort must be made to return the vehicle:

23.6.1. to the original rental city unless pre-approved for one-way rental by the rental agency;

23.6.2. intact (i.e. no bumps, scratches or mechanical failures);

23.6.3. on time, to avoid additional hourly charges; and

23.6.4. with a full tank of gas.

23.7. A "Car Rental Quick Reference Guide" is provided in Annex 1D and should be carried by the traveller when renting or leasing a vehicle.

24. Taxi and Limousine Services

24.1. The use of taxi or limousine service is allowable when use of such service is justifiable and reasonable. In case of travel to and from airports, limousines or taxis are permitted where the cost is not excessive; however, airport bus service is encouraged when available and practical.

24.2. The use of car sharing services such as Uber or similar is prohibited until such time the FFMC is satisfied that such services meet the necessary regulatory, legal, insurance, safety and other requirements deemed appropriate for such services to be considered feasible for the FFMC and its travelers.

24.3. The use of FFMC issued taxi chits are prohibited as a means of payment when travel is authorized under an Authority to Travel and Advance request. Use of taxi chits are permitted for local travel (where the request is not required).

25. Lodging

25.1. Accommodation should be hygienic, safe, comfortable and of good quality and if needed, have adequate business facilities and be convenient to the place of business. Hotel bookings must be for a standard single guest room unless an upgrade is provided at no additional cost. Although the hotels are not obligated to do so, employees should enquire whether they can be afforded government or corporate rates, when making reservations. Please refer to Annex 1C for reference link.



25.2. As a financial guideline and with prudent regard to economy, accommodations should comply with the City Rate Limits published by Public Works and Government Services Canada - Accommodation and Car Rental Directory (please refer to Annex 1C for reference link).

25.3. All accommodation rates in excess of the City Rate Limit and the specified acceptable rate for the identified frequently travelled cities, must be documented, justified and pre-approved by the traveller's Vice President or in the case where the employee is a Vice President, it should be pre-approved by the President and CEO. Documentation (information from Continental Travel counselor or Concur online travel booking tool) should include available hotels and related rates to support request.

25.4. If non-commercial accommodation is used, an expense of \$50.00 Canadian per day may be claimed for travel within Canada. For travel outside of Canada, an expense of \$50.00 US per day may be claimed. Note that Airbnb properties are not considered non-commercial accommodations and should not be used until such time the FFMC is satisfied that such services meet the necessary regulatory, legal, insurance, safety and other requirements deemed appropriate for such services to be considered feasible for the FFMC and its travelers.

25.5. Duplication of accommodation or omission to cancel guaranteed accommodation must be substantiated to be an allowable expense.

26. Reimbursement for Meals and Incidentals

26.1. Meal allowances:

26.1.1. Meal allowance for travel: A meal allowance is paid in accordance with the rates published by the National Joint Council. Please refer to annex 1C for reference link.

- a. Meals include breakfast, lunch and/or dinner.
- b. The meal allowances are inclusive of all taxes and gratuities.
- c. The traveller may combine eligible meal allowances to spend across the meals consumed. No receipts are required except in cities specified by the National Joint Council where receipts are needed to justify reasonable and justifiable expenses.
- d. Meal allowances are not transferable to another traveller.

26.1.2. No meal allowances should be claimed for meals in transit which are included in transportation charges, or for meals prepaid by FFMC for employees attending conferences or courses, when entertained by others, included in the hotel rate, or when claiming hospitality expenses for meals.

26.1.3. Unless otherwise covered by terms and conditions of employment or collective agreement, meal expenses incurred within the local travel area shall not normally be reimbursed. Meal expenses, based on actual receipts, may be reimbursed up to the limit of the applicable meal allowance in Annex 1C, in the following situations:



- a. When employees or members of the Board of Directors are required to work through or beyond normal meal hours and are clearly placed in situations of having to spend more for the meal than would otherwise be the case;
- b. When employees or members of the Board of Directors are required to attend conferences, seminars or meetings during the weekend or holidays;
- c. When employees are required to attend formal full-day conferences, seminars or meetings and where meals are an integral part of the proceedings;
- d. When employer representatives are involved in collective bargaining proceedings;
- e. When intense task force or committee studies are enhanced by keeping participants together over a normal meal period; or
- f. When the reimbursement of meal expenses is clearly reasonable and justifiable as a direct result of an employee's or member of the Board of Directors' duties.

26.2. Incidental allowance:

26.2.1. An incidental expense allowance may be claimed for each full or partial day of travel. This allowance is intended to help the traveller defray personal costs not otherwise provided for within this policy such as gratuities, laundry, dry cleaning, grass cutting, snow removal, home security checks, plant watering, mail services, pet care, telecommunication hook-ups and service, shipping of some personal effects, beverages, snacks, toiletries, magazines, newspapers, etc. Incidental expense allowances are in accordance with the rates published by the National Joint Council. Please refer to Annex 1C for reference link. No receipts are required to claim this allowance.

26.2.2. When a traveler visits different locations on the same day, the incidental allowance paid shall be that for the location where the day commences.

26.3. Employees who are absent from home during a weekend may claim meal allowances as applicable and the daily incidental expense allowance for each full Saturday or Sunday that they were on travel status. The same allowances may be claimed if the employee is on travel status for a full legal holiday of the country where the employee is on business.

27. Other Business/Travel Related Expenses

27.1. Other business/travel related expenses incurred and supported by receipts are reimbursable when they are reasonable and directly related to business travel. These include:

- 27.1.1. ABM fees to obtain cash advances;
- 27.1.2. parking;
- 27.1.3. fax and telegram services;
- 27.1.4. telephone costs for business purposes;
- 27.1.5. personal telephone costs (reasonable amount);



27.1.6. remote computer access / internet connection / WiFi costs for FFMC business purposes;

27.1.7. cost of reasonable amounts of bottled water;

27.1.8. employees travelling outside Canada are reimbursed for the cost of obtaining a passport and/or visa, inoculations, vaccinations, x-ray and health certificates as may be required;

27.1.9. advance seat selection where warranted (i.e. to make flight connection, to work on flight) and properly documented, subject not to exceed \$50 for any flight segment;

27.1.10. necessary costs incurred for transporting required personal effects or FFMC-owned equipment at excess luggage rates are reimbursed;

27.1.11. costs incurred for rental of equipment or meeting rooms;

27.1.12. costs incurred by an employee when representing FFMC at an official function shall be reimbursed. These costs include such items as the rental of formal attire, etc.

27.1.13. annual fee, if applicable, associated with the FFMC designated corporate travel card;

27.1.14. costs incurred for dependent care where no live-in arrangements are available. Reimbursement is limited to proof of payment and not to exceed that incurred by the employee for dependent care during the work day, to a daily maximum of \$75 per household. No reimbursements will be made for services rendered by relatives;

27.1.15. loss or damage to personal items (other than luggage) that are required by the traveller in performing his/her FFMC duties, provided it is not considered normal wear and tear, due to the traveller's negligence or where a claim can be made against a third party. Any claim for loss or damage to personal items must be approved by the traveller's Vice-President or the President and CEO; and

27.1.16. other business/travel related expenses at the discretion of the traveller's manager, where reasonable and properly documented including receipts.

27.2. The following are examples of non-reimbursable expenses:

27.2.1. airline club dues;

27.2.2. frequent traveller, membership or loyalty program costs;

27.2.3. optional travel or baggage insurance;

27.2.4. traffic and parking fines;

27.2.5. in-flight movies and/or mini-bar service;

27.2.6. personal entertainment;

27.2.7. corporate credit card delinquency fees/finance charges;



- 27.2.8. hotel room movies;
- 27.2.9. hotel mini-bar;
- 27.2.10. luggage, briefcases;
- 27.2.11. gym passes or costs to utilize fitness facilities;
- 27.2.12. barber or hairstylist expenses;
- 27.2.13. laundry and dry cleaning services; and
- 27.2.14. air or rental vehicle phone usage.

28. Hospitality

28.1. When hospitality is extended while travelling, then such expenses shall be claimed in accordance with Section 2 of this policy.

29. Foreign Currency Conversion

29.1. Costs incurred for the purchase or resale of foreign currencies are reimbursed to the extent that the purchase and resale costs are consistent with the overall costs of the trip, and the employee must attach records of all such transactions when submitting expense reports.

29.2. The costs incurred to convert reasonable sums to foreign currencies and/or reconvert any unused balance to Canadian currency shall be reimbursed, based upon receipts, from all transactions and sources.

When these costs are not supported by receipts, the average Bank of Canada currency exchange rate shall apply. In cases where the Bank of Canada does not provide an exchange rate, an alternate bank rate from an established institution, as determined by the employer, shall be applied. The rate shall be the average of the rates applicable on the initial date into the country and the final date out of the country.

29.3. Where a Corporate credit card is used, the actual charge to FFMC will be accepted and used for accounting purposes. If a personal credit card is used and the employee has received the billing prior to filing the expense claim, the actual conversion rates charged will be accepted if a copy of the billing is provided. If a conversion rate has to be utilized before the employee receives the billing, a conversion rate equal to the average Bank of Canada official noon rate during the travel period for each country, plus two (2) percent will be accepted. Finance will advise the official rate on request. If, when, the actual charges are received by the employee there is a variance between actual costs for a trip and the total claimed, the employee will be entitled to file a supplementary travel claim for the difference.

29.4. Where an employee has to purchase foreign currencies for travel abroad, they should be purchased at a bank or currency exchange, wherever possible. This usually affords the employee a reasonable conversion rate and protects against illegal or black market currency transactions. An official receipt showing the amount converted and the rate of exchange, transaction fees, etc. should be obtained and attached to the employee's expense claim. Expenses converted at



these rates will be accepted up to the amount purchased. Currency conversion at hotels may be permitted where it is needed to pay the hotel account or to provide a small amount of currency for local needs. The conversion rate paid to the hotel and the amount converted must be officially indicated on the hotel bill or receipt, in which case, the hotel conversion rate will be accepted for the amount transacted with the hotel.

30. Illness or Accident While Traveling

30.1. Employees are reimbursed necessary expenses caused by illness or accident while travelling to the extent not covered by insurance.

30.2. When in the opinion of the attending physician, an employee's condition resulting from illness or injury while travelling on FFMC business warrants the transportation of the employee to another location for medical care; such costs will be reimbursed by FFMC. Also, where the situation warrants the bedside presence of the next-of-kin or a representative of the family, the actual and reasonable expenses of that person for transportation, accommodation, meals and incidentals will be reimbursed by the Corporation. Reimbursements are subject to prior approval by the functional Vice-President and must be within the limits stipulated in this policy. If any portion of such cost is collectible from an insurance company, FFMC's reimbursement will be limited to any excess over the insurance coverage. In the event that the employee is taken ill while on travel status, the employee should ensure, upon his return to the office, that the illness is recorded on the employee's file.

31. Death While Traveling

31.1. If an employee dies while in travel status, FFMC shall authorize the payment of necessary expenses that are additional to those which might have been incurred had the death occurred in Winnipeg. Reimbursement of costs incurred shall be reduced by any amount payable under some other authority. Expenses payable are:

(a) at the place where death occurred: ambulance, hearse, embalming/cremation, outside crate/container (but not the cost of a coffin/urn) and any other services or items required by local health laws; and

(b) transportation of the remains to Winnipeg or, if desired by the survivors, to another location, up to the cost of transportation to Winnipeg. Costs for an escort over and above the costs included in transporting the remains are payable only when an escort is required by law.

31.2 Where the remains are not transported, travel for next-of-kin or a representative of the family to the place of burial shall be reimbursed as though that person were an employee

32. Loss or Damage to Luggage

32.1. The purchase of an airline ticket automatically provides a degree of insurance for delay, loss or damage to luggage.

32.2. In the event of delay, loss or damage to the luggage, the traveller must immediately advise the airline, hotel or CTG, as appropriate.



32.3. The ultimate responsibility for retrieval and compensation of lost baggage lies with the airlines. Any substantiated claim for loss or damage for the excess over the amount paid by the airline will be covered by FFMC provided it is reasonable and must be approved by the traveller's Vice-President or the President and CEO.

32.4. If a traveller's baggage is delayed more than six hours, Elavon will pay for the traveller's immediate and reasonable and necessary expenses, provided that such expenses are incurred within four days of arrival, to a maximum of \$500.00.

33. Expense Reporting and Reimbursement

33.1. Travellers must electronically submit approved travel expense reports and travel authority requests, with all required itemized receipts and supporting documentation to Finance within 10 days of completing the trip. Expense reports received after the 10 day period will be forwarded to the appropriate Vice-President for review.

33.2. When original itemized receipts are not available, a personal declaration of the expense and the reason for the missing receipt is required.

33.3. When the necessary bank account information has been furnished to Finance, reimbursement will be deposited electronically to the traveller's bank account within 7 working days of receipt. FFMC accepts no responsibility for delayed reimbursement due to incomplete, incorrect travel expense claims, delays in managerial approval, or circumstances that it has no control over.

33.4. When an employee is required to reimburse FFMC, amounts owed will be debited from payroll on the pay following the submission of the expense reimbursement. It is not FFMC's practice to finance funds owed by employees.

34. Relocation Travel Expenses

34.1. Relocation and travel expenses for an employee who is transferred to another location by FFMC is not covered under this policy. Such expenses are covered in accordance with arrangements between the employee and the Human Resources department.

35. Authority to Travel Request and Blanket Travel Authority Request

35.1. Please refer to Annex 1A and Annex 1B.

36. Car Mileage Rates

36.1. Please refer to Annex 1C.

37. Expense Reporting: Filing Procedures and Requirements

37.1. Please refer to Annex 1D.

38. General Travel Safety Tips

39.1. Please refer to Annex 1E.



Annex 1A – Authority to Travel Request

<https://www.concursolutions.com/signin.asp>



Annex 1B – Blanket Travel Authority Request

<https://www.concursolutions.com/signin.asp>



Annex 1C – Accommodation Rates, Meal and Incidental Allowances and Car Mileage Rates

ACCOMMODATION RATES

Accommodations should comply with the City Rate Limits published by Public Works and Government Services Canada – Accommodation and Car Rental Directory, with the exception of the following frequently travelled cities, where the specified rate is considered acceptable:

Please refer to reference link for City Rate Limits:

<http://rehelv-acrd.tpsgc-pwgsc.gc.ca/ACRDS/rechercher-search-eng.aspx>

<http://rehelv-acrd.tpsgc-pwgsc.gc.ca/ACRDS/preface-eng.htm#allcityratelimits>

All accommodation rates in excess of the City Rate Limits must be documented, justified and pre-approved by the traveller's Vice-President or President and CEO. Documentation (information from CTG counselor or Concur online travel booking tool) should include available hotels and related rates to support the request.

Public Works and Government Services Canada has pre-negotiated government accommodation rates at various properties worldwide. Preference should be given to properties listed in their directory.

Please refer to link: <http://rehelv-acrd.tpsgc-pwgsc.gc.ca/ACRDS/rechercher-search-eng.aspx>

<http://rehelv-acrd.tpsgc-pwgsc.gc.ca/ACRDS/preface-eng.htm#allcityratelimits>

MEAL ALLOWANCES

The meal allowances for Canada & USA are currently updated every April 1 and October 1 by the National Joint Council.

An exception is being made for meals consumed in select international cities where FFMC conducts business, specifically for Vice-Presidents and the President and CEO. In lieu of the applicable meal allowances, these travellers may elect to seek reimbursement for actual meals, where reasonable and supported by itemized receipts. Actual meal expenses shall not include alcohol, costs associated with guests or coworkers or the additional cost of room service, which is to be identified by the claimant. The traveller must submit the actual itemized receipt for their own meal, rather than claim a receipt that covers a number of people, except under the Hospitality section of this policy. These actual itemized receipts should indicate the type of meal for which reimbursement is requested (i.e. breakfast, lunch or dinner) and be included in the traveller's expense claim.

Meal allowances for travel in Canada and USA are paid in accordance with the rates published by the National Joint Council. Please refer to reference link: <http://www.njc-cnm.gc.ca/directive/index.php?sid=98&lang=eng>



Meal allowances for travel outside of Canada and USA are paid in accordance with the rates published by the National Joint Council. Please refer to reference link: <http://www.njc-cnm.gc.ca/directive/travel-voyage/s-td-dv-a4-eng.php>

The meal allowances are inclusive of all taxes and gratuities.

The traveller may combine eligible meal allowances to spend across the meals consumed. No receipts are required except in cities specified by the National Joint Council where receipts are needed to justify reasonable and justifiable expenses.

Meal allowances are not transferable to another traveller.

No meal allowances should be claimed for meals in transit which are included in transportation charges, or for meals prepaid by FFMC for employees attending conferences or courses, when entertained by others, or when claiming hospitality expenses for meals.

INCIDENTAL ALLOWANCES

Incidental allowances for travel in Canada and USA are paid in accordance with the rates published by the National Joint Council. Please refer to reference link:

<http://www.njc-cnm.gc.ca/directive/index.php?sid=98&lang=eng>

For travel outside of Canada and USA the allowance is in accordance with the rates published by the National Joint Council. Please refer to reference link:

http://www.njc-cnm.gc.ca/directive/app_d.php?lang=eng

CAR MILEAGE RATES

The mileage rate will be updated as and when required using the rate set from time to time by the National Joint Council. Rate payable in cents per kilometre for the use of privately owned vehicles driven on authorized business travel is found on the referenced link:

<http://www.njc-cnm.gc.ca/directive/travel-voyage/s-td-dv-a2-eng.php>

When making a car mileage claim, kilometres driven is required to be filed with the travel expense claim. Distance calculations are provided through Concur when submitting the mileage claim.



Annex 1E: Travel Expense Reporting: Filing Procedures and Requirements

1. Presentation:

a. Claims for reimbursement of travel expenses must be submitted using Concur travel management software.

<https://www.concursolutions.com>

b. A step-by-step 'help' guide is located on the website.

2. Supporting Documentation:

a. All travel expenses other than meal allowances and incidentals must be supported by itemized receipts. For airfares, only e-invoices (no etickets) will be accepted. Credit card receipts will not be accepted as original receipts.

b. Expenses denominated in a foreign currency will be paid based on the foreign exchange rate in effect at the time of the transaction within the software.

c. In cases where documentation may be missing or incomplete, the employee must complete a personal declaration on the Concur website.

d. Travel expense claims that are not accompanied by the required supporting documentation or approvals will not be processed by Concur travel management software.

3. Authorizations and Approvals:

a. Travel Authority requests must be completed, approved and submitted through Concur prior to any travel taking place.

c. Corporate Elavon cards are to be used for business expenses only.

d. From time to time, additional directives and instructions for the approval and/or reimbursement of travel expenses may come into force. Employees and management are expected to understand and to comply with these requirements.

4. Timelines:

a. Completed travel expense reimbursement claims and/ or supplier invoices must be submitted to Accounts Payable within 10 business days of completion of the travel.



Annex 1F - General Travel Safety Tips

The following suggestions will provide a more safe and pleasurable trip for travellers:

Air Travel

- Plan to arrive at the airport at least one hour before domestic flights and two hours before international flights. Some airlines and/or destinations may suggest more time. It is advisable to check beforehand.
- To avoid having to stand in line, print-off boarding passes ahead of time.
- Do not leave luggage unattended or with someone you do not know.
- Never agree to carry anything on board or in your luggage for someone else.
- Put your name and company address on your luggage. For added security, use tags that conceal your name and address.

Remove all old destination tags to avoid misdirection by baggage handlers.

Carry all medication, important business papers, some toiletries and a change of clothing in carry-on luggage in case the checked luggage is misplaced.

Upon Arrival at your Destination

Leave the airport as soon as possible after deplaning. Disturbances are more likely to occur in public airport lobbies.

Beware of people claiming to be cab drivers in unmarked cars. Use licensed taxi or limousine services only.

If renting a car, get maps in advance or from the car rental counter and clearly write out the directions from the airport to the hotel. Stop to ask for directions only in well-lit public areas. Keep the phone number of your destination with you.

If unfamiliar with the local language, carry a card with the hotel's name and address. This can be shown to a cab driver or police officer should you become lost.

In developing countries, try to reserve rooms on the third through the sixth floor of the hotel. Disturbances and burglaries are most likely to occur on the ground and second story levels. In some countries, fire rescue equipment does not reach above the sixth floor.

Do not leave a sign on the hotel room door for maid service as it announces an empty room for would-be thieves.

Be sure to carry your credit/charge card company's telephone number in case the card is lost or stolen. Always report losses immediately.

Keep your passport safe and accessible.

Hotel Fire Safety Tips

While major hotels are equipped with smoke alarms, sprinkler systems and emergency evacuation instructions, fire safety awareness will increase a traveller's chance of survival in the unlikely event of a hotel fire.



When staying at a hotel...

Check fire exits. Find the two nearest exits to your room and count the doorways so you can feel your way in the dark and smoke.

Place your key on the nightstand and your shoes by the bed so you can find them easily.

In case of fire or smoke...

Put on your shoes, grab your room key and head for the door. If there's any smoke in your room, get on your hands and knees and crawl. The fresh air you need to survive is near the floor.

Feel the door and the knob. If they are cool open the door and check the hall. If they are hot, do not open the door. Stay in your room and fight the fire.

If the hallway is clear, close the door behind you and walk to the nearest exit. Never take an elevator in case of fire! Keep your room key with you in case the hallway becomes blocked and you need to return to your room.

If the hall has smoke in it, close the door and crawl to the nearest exit. Stay against the wall so that you can count the doorways.

When walking down the stairwell, hold the handrail to keep your balance.

If you must stay in your room to fight the fire...

Open your window to vent smoke. If your window doesn't open, do not break it unless absolutely necessary. You may have to close it later if smoke is outside. Never jump from the third floor or above, chances are good that you won't survive the fall.

Call the desk to tell them you're in your room. Hang a sheet out the window to signal firemen. Fill the tub with water and turn on the bathroom vent fan.

Wet some sheets or towels and stuff cracks of your door to keep out smoke. Use your ice bucket to bail water on the door. If the walls are hot, bail water on them. Keep everything wet.

If there is a fire outside, get everything combustible away from the window.

A wet towel tied around your nose and mouth is an effective filter if you fold it in a triangle and put the bottom corner in your mouth.

Don't panic! Keep fighting the fire until rescue arrives.



SECTION 2: SPECIFIC REQUIREMENTS FOR HOSPITALITY

42. Introduction

42.1. The provision of hospitality is often necessary to support the conduct of the FFMC's business and to deliver on its core mandate and priorities. All FFMC employees and members of the Board of Directors are responsible for exercising rigorous management of hospitality, including taking measures to minimize and/or avoid costs. Decisions to offer hospitality must be carefully considered and demonstrate the necessity based on the circumstances and/or courtesy, diplomacy or protocol.

43. Planning

43.1. In the planning of hospitality expenditures the following limitations or exclusions are applied:

43.2. The provision of food and beverages is acceptable in accordance with the standard and maximum per person cost limits in Annex 2A. These limits are based on the allowances set out in the National Joint Council Travel Directive and reflect per person hospitality costs provided per meal type over the course of a single day and per serving for refreshments.

a. The Standard Cost per Person is the expected meal cost per person to be applied in normal circumstances, particularly for events involving FFMC employees and/or members of the Board of Directors only, and are approved by the appropriate delegated authority;

b. A cost per person exceeding the Standard Cost and up to the Maximum Cost per person is to be applied in exceptional circumstances, justified by the type of event, the status and nature of participants and for reasons of courtesy, diplomacy and/or protocol. The President & CEO is the approval authority for these proposed hospitality costs;

c. Planned costs exceeding the maximum cost per person require approval by the President and CEO (based on delegation from Chair of the Board of Directors); and

d. The Standard Cost and Maximum Cost are inclusive of taxes and gratuities.

43.3. The standard for hospitality is the provision of non-alcoholic beverages. The provision of alcoholic beverages is only permitted in circumstances where it relates to direct delivery of the FFMC's core mandate or is a matter of courtesy, diplomacy or protocol involving non-FFMC employees in FFMC events. Employees or members of the Board of Directors acting as host are expected to use sound business sense and discretion when extending such hospitality.

43.4. Alcoholic beverages will not be provided as hospitality at events involving only FFMC employees and/or members of the Board of Directors (i.e. Internal Hospitality). In these situations, if alcoholic beverages are available for consumption, the employee and/or member of the Board of Directors is entirely responsible for the cost, provided that the consumption is permitted under FFMC's Drug and Alcohol Policy.

43.5. The provision of bottled water or water coolers to FFMC employees and/or members of the Board of Directors is not part of hospitality except in situations where they are provided as part of refreshments at events covered under this policy.



43.6. In some circumstances, the offering to non-FFMC employees of tickets to the theatre or sporting events, tours of local areas or other places of interest, and other similar entertainment activities as well as other reasonable measures deemed appropriate for reasons of courtesy, diplomacy or protocol as part of a FFMC event, may be made, up to a maximum value of \$150 per guest. FFMC employees and/or members of the Board of Directors who are required to accompany non FFMC employees can similarly partake in the entertainment activities.

43.7. Local transportation to and from the event or activity is not considered as part of hospitality except in special circumstances involving non-public servants for reasons of courtesy, diplomacy or protocol.

43.8. Facility rental and associated costs such as audio/video equipment and technical support or translation services are not considered as part of hospitality except in special circumstances for reasons of courtesy, diplomacy or protocol (e.g. in circumstances where the costs are directly and inherently for hospitality purposes, such as the rental of a room to be used only for hosting a lunch). These costs, however, do form part of approvals of events under this policy.

43.9. FFMC employees and members of the Board of Directors can be provided hospitality only in situations where:

- a. FFMC employees and/or members of the Board of Directors are required to participate in operations, business meetings, FFMC Town hall or similar corporate wide meetings, training or events that extend beyond normal working hours. This includes situations where employees are required to work through normal break and meal periods. It may include situations where there are no nearby or appropriate facilities to obtain refreshments or meals and/or where staff dispersal is not effective or efficient.
- b. FFMC employees and/or members of the Board of Directors are required to be part of an event, or to participate in a FFMC hosted conference, which includes participants who are non-FFMC employees and for whom hospitality will be provided as a matter of courtesy, diplomacy or protocol.

43.10. Non-FFMC employees can be provided hospitality in events where it is a matter of courtesy, diplomacy or protocol or facilitates direct delivery of the FFMC's core mandate.

44. Hospitality Authorizations

44.1. President and CEO approval (based on delegation from Chair of the Board of Directors) is required when the following hospitality components are present:

- a. Total hospitality costs associated with an event exceed \$1,000; or
- b. Alcoholic beverages will be provided; or
- c. Food and beverages costs exceed the Maximum Cost per person; or
- d. Entertainment will be provided; or
- e. Hospitality or entertainment will be provided to a spouse or to a person accompanying an event participant; or



f. Hospitality paid by FFMC will be extended at the residence of a FFMC employee or member of the Board of Directors.

44.2. In situations where Chair of the Board of Directors approval is required and this individual is participating at the hospitality event, the President and CEO would have approval authority.

44.3. In situations where the President and CEO approval is required and this individual is participating at the hospitality event, the Chief Financial Officer would have approval authority.

44.4. In situations where the Chair of the Board of Directors, President and CEO and Chief Financial Officer are participating at the hospitality event, the Chair of the Board of Directors would have approval authority.

44.5. In situations where VP approval is required and this individual is participating at the hospitality event, the President and CEO would have approval authority.

44.6. According to Section 12(1) (b) of the Financial Administration Act, the President and CEO has authority to provide for awards to employees and may approve hospitality as a part of a related ceremony consistent with this policy.

44.7. All hospitality must be pre-approved using the Travel, Hospitality, Conference and Event Expenditure Approval Request (see Annex 2D). Additional pre-approval is required if the final cost is anticipated to exceed the expected cost originally preapproved.

45. Responsibilities

45.1. The President and CEO shall approve the procedures and guidelines as set out within this policy. Exceptions to this policy will require the approval of the President and CEO. Furthermore, the President and CEO may, when desired and/or required, issue directives within the scope of the Corporate Travel, Hospitality, Conference and Event Policy.

45.2. Vice-Presidents and Directors are responsible for:

45.2.1. Ensuring that hospitality expenditures are reasonable and appropriate and that they support the business objectives and priorities of the FFMC;

45.2.2. Reviewing employee hospitality expense claims to ensure consistency with this Policy, guidelines and procedures and, as appropriate, approving employee hospitality expense claims for reimbursement; and

45.2.3. Ensuring employees are familiar with this Policy, guidelines and procedures.

45.3. Employees extending hospitality on behalf of the FFMC shall be responsible for the following:

45.3.1. Being familiar and complying with this policy, guidelines and procedures;

45.3.2. Consulting with management and obtaining pre-approvals or authorizations, when necessary;



45.3.3. Completing and submitting hospitality-related expense claims and/or supplier invoices with the necessary supporting documentation within 10 days of the event.

45.4. Employees receiving hospitality are responsible for ensuring they do not seek reimbursement for equivalent meals or refreshments as a part of a travel claim or other expense claim.

46. Hospitality Claims

46.1. Guidelines and requirements for a request for reimbursement or payment of hospitality expenses can be found in Annex 2C “Hospitality Expense Reporting: Filing Procedures and Requirements”.

46.2. When several employees and/or guests participate in a hospitality function together, the name of each person and the purpose of the event must be included in the Hospitality Expense claim.

46.3. The most senior employee in attendance at the event, up to the President and CEO level, is required to pay. However, in order to avoid any conflict of interest, the Hospitality Expense claim can only be approved by someone who was not in attendance at the event, subject to the Approval Authority and Cost Matrix outlined in Annex 2B and the guidelines for Authorization and Approvals outlined in Annex 2C. In the event the President and CEO is the most senior employee attending, then the Hospitality Expense claim or supplier invoice must be approved by the CFO. In the event the Vice-President is the most senior employee attending, then the Hospitality Expense claim or supplier invoice must be approved by the CFO or President and CEO. In the event the President and CEO and Vice- CFO both attended the event, then the chair of the Board must approve the Hospitality Expense claim.

46.4. Hospitality extended to employees or non-employees in private residences must be authorized by the chair of the Board of Directors in advance of the event and will be reimbursed based on actual and reasonable expenditures supported by original receipts.

46.5. Hospitality expenses are paid or reimbursed based on original itemized receipts.

46.6. The levels of approval authority required for hospitality functions are set out in Annex 2B “Approval Authority and Cost Matrix”.



Annex 2A: Standard and Maximum Food and Beverage Cost Per Person

Form of Hospitality	Standard Cost per Person*	Maximum Cost Per Person
Breakfast	1.5 X (multiplied by) breakfast allowance	1.5 X (multiplied by) Standard Cost Per Person
Lunch	2.0 X (multiplied by) lunch allowance	
Dinner	1.75 X (multiplied by) dinner allowance	
Reception	2.0 X (multiplied by) breakfast allowance	
Refreshments	0.5 X (multiplied by) breakfast allowance	

*The allowance per person is outlined in Annex 1C of this policy.

The Standard Cost per Person shall apply to both Internal and External Hospitality.

The Maximum Cost per Person shall only apply to External Hospitality.

Alcoholic beverages offered as part of external hospitality are expected to be reasonable given the rank or status of the attendees involved. Employees acting as hosts are expected to use sound business sense and discretion when extending such external hospitality.

FFMC will not pay for alcoholic beverages as part of internal hospitality. If alcoholic beverages are available for consumption, the employee is entirely responsible for the cost, provided that the consumption is permitted under the FFMC's Drug and Alcohol Policy.

FFMC employees and/or members of the Board of Directors can be provided hospitality only in situations where they are required to participate in FFMC operations, business meetings, FFMC town hall or similar corporate wide meetings, training or events that extend beyond normal working hours. This includes situations where employees are required to work through normal break and meal periods. It may include situations where there are no nearby or appropriate facilities to obtain refreshments or meals and/or where staff dispersal is not effective or efficient. Furthermore, it includes situations where employees and/or members of the Board of Directors are required to be part of an event, or to participate in an FFMC hosted conference, which includes participants who are non-FFMC employees and for whom hospitality will be provided as a matter of courtesy, diplomacy or protocol.



Annex 2B: Approval Authority and Cost Matrix

Function	President &CEO	Vice-Presidents
External and internal hospitality:		
over \$1k; or		
alcoholic beverages will be provided; or		
costs are in excess of maximum cost per person; or		
entertainment will be provided; or		
hospitality or entertainment will be provided to a spouse or to a person accompanying an event participant; or		
hospitality at employee's or member of the Board of Director's private residence		
External and internal hospitality up to \$1k if within Maximum Cost Per Person		
Special forms of hospitality		
Exceptions to Corporate Travel, Hospitality, Conference and Event Policy		



Annex 2C: Hospitality Expense Reporting: Filing Procedures and Requirements

1. Presentation:

a. Claims for reimbursement of hospitality expenses must be submitted using Concur travel management software.

<https://www.concursolutions.com>

b. A step-by-step 'help' guide is located on the website.

2. Supporting Documentation:

a. All hospitality expenses must be supported by itemized receipts. Credit card receipts will not be accepted as original receipts.

b. Expenses denominated in a foreign currency will be paid based on the foreign exchange rate in effect at the time of the transaction within the software.

c. In cases where documentation may be missing or incomplete, the employee must complete a personal declaration on the Concur website.

d. Travel expense claims that are not accompanied by the required supporting documentation or approvals will not be processed by Concur travel management software.

3. Authorizations and Approvals:

a. Hospitality requests must be completed, approved and submitted through Concur prior to any hospitality taking place.

c. Corporate Elavon cards are to be used for business expenses only.

d. From time to time, additional directives and instructions for the approval and/or reimbursement of hospitality expenses may come into force. Employees and management are expected to understand and to comply with these requirements.

4. Timelines:

a. Completed hospitality expense reimbursement claims and/ or supplier invoices must be submitted to Accounts Payable within 10 business days of completion of the hospitality.

1. Presentation:

a. Claims for reimbursement of hospitality expenses must be made using the Concur travel management software.

b. Instructions for submitting the claim can be found in the help guide in the Concur travel management software.



Annex 2D: Travel, Hospitality, Conference and Event Expenditure Approval Request

In accordance with the FFMC Corporate Travel, Hospitality, Conference and Event Policy # HR-11, Section 2, 3 and 4, all hospitality, conference and event expenditures must be pre-approved, regardless of whether travel is required or not. This request must be completed in its entirety using Concur expense management software and submitted to the appropriate authorities for review and approval before any such expenditures can be made.

Per the policy, the following definitions apply:

Business Meetings – meetings conducted to advance FFMC objectives or operations, including FFMC working sessions, work planning meetings, advisory and corporate management committees and staff retreats. Business meetings may or may not involve non-FFMC employees. Typically, meetings that take place as part of sound management and governance of FFMC are considered business meetings.

Conferences – refers to a congress, convention, seminar, symposium or other formal gathering, which are usually organized by a third party external to government, where participants debate or are informed of the status of a discipline (e.g. economics, management, technology). Guest speakers are often part of such conferences that involve FFMC employees, Members of the Board of Directors, and non-FFMC employees. Retreats, work planning meetings and training seminars or courses that provide training are not considered as conferences.

Entertainment – includes, but is not limited to tickets to musical, theatre, sporting or similar events, tours of local or other places of interest, and other similar activities for reasons of direct delivery of the FFMC's core mandate or for reasons of courtesy, diplomacy and protocol.

Events – include business meetings, corporate management meetings, conferences as well as any other formal gathering of FFMC employees or Members of the Board of Directors or non-FFMC employees invited to participate in these activities, including prestigious ceremonies, awards and recognition ceremonies. Events do not include meetings or activities whose sole purpose is the direct delivery of the FFMC's core mandate.

Hospitality – consists of the provision of meals, beverages or refreshments to non-FFMC employees in events which are necessary for the effective conduct of FFMC business and for courtesy, diplomacy or protocol purposes. In some circumstances and within restrictions defined in this policy, hospitality can also be provided to FFMC employees and Members of the Board of Directors. In situations involving non-FFMC employees, it may also include entertainment, local transportation to and from events as well as other reasonable measures deemed appropriate for reasons of direct service delivery of FFMC's mandate or for reasons of courtesy, diplomacy or protocol. Hospitality does not include expenditures for employees or individuals on travel status; local transportation to and from events or activities for employees; rental of facilities and associated costs; and bottled water or water coolers provided to FFMC employees or Members of the Board of Directors on an ongoing basis above and beyond an event as defined in this policy.

Reception – an extended period between when attendees arrive and when the meal is served, these might also serve the purpose of sustaining attendees during the wait before a meal. Reception food may also be served with no main meal afterward if circumstances dictate.



Refreshments – include beverages or food (e.g. light snacks) or both, that do not constitute a normal meal but are served between meals.



SECTION 3: SPECIFIC REQUIREMENTS FOR CONFERENCES

47. Introduction

47.1. Conferences or similar events often provide unique opportunities for exchange, debates or discussion of specialized or professional information, including establishing or maintaining relationships necessary for the conduct of FFMC business or the delivery of FFMC's core mandate. Conferences tend to be organized by external organizations and participants are charged fees to attend. To that end, conference approval authorities are conscious of the need for prudence and probity including justification where travel approval is required under this policy or under the event approval requirements of this policy.

48. Planning

48.1. The objective of attending a conference will be principally to support the delivery of FFMC's core mandate and must be specified in the applicable conference approval document. Where travel is involved, a completed travel authority is required as well as the rationale for the minimum number of necessary conference participants.

48.2. The number of employees attending a conference from the FFMC will be the minimum necessary to achieve FFMC's objective.

48.3. When organizing a conference, FFMC will consider the availability and appropriateness of virtual presence or other remote meeting solutions to minimize costs for participating employees or other participants, including giving consideration to using appropriate government facilities and/or FFMC facilities.

49. Conference Authorization

49.1. The conference approval authority is the Vice-President level. All conferences must be pre-approved using the Travel, Hospitality, Conference and Event Expenditure Approval Form (see Annex 2D).

49.2. Where multiple FFMC employees will be attending the same conference which constitutes an event, the Travel, Hospitality, Conference and Event Expenditure Approval Request (see Annex 2D) must be completed and submitted using Concur travel management software



SECTION 4: SPECIFIC REQUIREMENTS FOR EVENTS

50. Introduction

50.1. Events typically represent or support the business activities and governance of FFMC and may include FFMC employees, members of the Board of Directors, and non-FFMC employees. In keeping with the provisions of this policy, the approval of planned spending on events will be subject to appropriate disclosure that supports both Chair of the Board of Directors and President and CEO oversight of FFMC.

51. Planning

51.1. The FFMC will determine the maximum number of employees that are appropriately attending the same event in considering the appropriate event approval authority as specified in section 52.

This will include obtaining the records of the planned costs where travel is involved, as well as other cost factors when the FFMC is hosting an event such as professional services and facilities rental.

51.2. In situations where the primary purpose of an event relates to directly delivering the FFMC's mandate to the public and/or stakeholders, approvals as set out in section 52 are not required. All other elements of this policy continue to apply.

51.3. Training activities are considered events. The following criteria define training that does not require approvals, note that all other elements of this policy continue to apply, as set out in section 52 including:

- a. Formalized programs approved and delivered by the FFMC to FFMC staff to ensure that staff are qualified to perform their assigned duties; or
- b. Formalized program of instruction to ensure that staff are qualified to perform their assigned duties approved by FFMC and delivered by a third party such as the Canada School of Public Service, universities or colleges; or
- c. Formalized program of instruction or accreditation approved by a professional body as recognized by federal or provincial statute and delivered by organizations certified by the professional body, including for the purpose of acquiring or maintaining those accreditations required by staff as part of their duties.

51.4. In situations where the FFMC is organizing the event with a total FFMC cost in excess of \$10,000 and other federal departments and/or Crown corporations are participating, it is incumbent on the FFMC to obtain estimated costs for the total the participants from other federal departments and/or entities. The participating federal departments and/or Crown corporations are required to provide the estimated cost information, including total estimated participant's costs related to travel.

52. Event Authorization

52.1. President and CEO approval is required when total FFMC costs associated with an event are below \$25,000. Approval when total FFMC costs associated with an event are over \$25,000 is required by the chair of the Board of Directors.



52.2. Where an event requiring President and CEO approval is hosted by FFMC, the Chair of the Board of Directors will also be provided, for information purposes, the total estimated federal cost for all participating federal departments and Crown corporations.

52.3. Vice-President or delegate approval of an event is required when the event has total FFMC costs of \$5,000 or less.

52.4. For the calculation of the total FFMC costs for a single event in order to determine the required approval authority, total costs are to include items such as conferences fees, professional services charges, hospitality, accommodation, transportation, meals, taxes, gratuities and service charges, costs incurred by the Chair of the Board of Directors or members of the Board of Directors related to FFMC programs that are charged to the FFMC, and other relevant costs directly attributable to the particular event. These costs exclude salary costs and other FFMC fixed operating costs as part of the ongoing operations of FFMC.

52.6. The primary group organizing the event, is responsible to coordinate all attendees and completing the Travel, Hospitality, Conference and Event Expenditure Approval Request (see Annex 2D) to obtain the required approval using Concur travel management software.

52.7. According to Section 12. (1)(b) of the Financial Administration Act, the President and CEO has authority to provide for awards to employees and may approve an event as a part of a related ceremony consistent with this policy.