Corporate Travel Policy

UPDATED: JUNE, 2019
Maximizing safe and cost effective travel that is in the best interests of the traveler, the business unit and ITAC.
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Policy Statement

Developed for the Indigenous Tourism Association of Canada (hereinafter known as ITAC), this policy is a key financial management framework that requires accountability, oversight, and controls to ensure expenditures related to travel, hospitality, meetings and events are administered in an effective, efficient and economical manner.

ITAC will reimburse employees and authorized contractors (hereinafter known as “employees / contractors”) for their reasonable expenses incurred in connection with necessary and authorized ITAC business. The purpose of this policy is to establish consistent, reasonable, and accountable standards to record and control the cost of business travel and entertainment.

Controlling travel and entertainment as well as business meal costs is the responsibility of each employee / contractor. It is expected that good judgment will be exercised when authorizing the use of and/or when utilizing ITAC funds. Before travelling for business purposes or arranging hospitality, meetings or events, employees / contractors will ensure that their objectives cannot be achieved in more economical ways (such as video or teleconferencing).

As travel is an inherent part of doing business, employees / contractors are hired with the expectation that they are willing to travel in accordance with these guidelines and provide supporting documentation.

Where it is most economical to do so, a claimant’s travel must conclude as soon as possible after the business objectives have been achieved. Costs arising from personal extensions to business travel are the responsibility of the claimant and will not be reimbursed by ITAC.

This policy covers all ITAC employees and Board members, as well as any individuals under contract with ITAC who incur, authorize, or reimburse ITAC funds. This policy shall be applicable to all ITAC employees / contractors on a national basis in Canada; however, any policy changes to meet provincial requirements must first receive written authorization from the Director of Finance within ITAC.

This policy applies regardless of how an expense has been paid for or is being reimbursed (e.g., ITAC corporate credit card, credit billing process via purchase order, personal credit card, expense report, etc.). ITAC may refuse to process expense reports for reimbursement if travel has not been authorized or if expense claims have not been properly completed. To be eligible for reimbursement, expenses for travel, hospitality, meetings and events must be appropriate and incurred for business purposes, or in the fulfillment of official duties on behalf of ITAC.

Non-compliance with this policy or claimants who falsify expense reports and / or supporting documentation, or misappropriate funds will be subject to disciplinary action and / or termination of employment or contracted position.
Procedures

1 ITAC-Approved Travel Agency

All employees / contractors are mandated to make all business travel arrangements through the ITAC-approved travel agency, unless authorized otherwise. Airline tickets purchased through an alternate distribution channel or agency other than the ITAC-approved travel agency will not be reimbursed unless approved by the claimant’s direct manager. Changes to travel mid-trip must be made by the ITAC approved travel agency or the after-hours service indicated on the itinerary.

2 Travel Requests & Reimbursement

A Travel Request Form (Travel Request Form) detailing travel / accommodation requirements must be completed and submitted to the ITAC approved travel agency with a copy to the employee's / contractor’s manager, or ITAC travel / events coordinator in advance of all trips.

- An estimated cost of the entire trip (including transportation, accommodation and meals) should be indicated for the purposes of advance budget planning.
- Travel and accommodation requests should be made at the time the travel requirements (scheduled meeting date) are known.
- Return correspondence between the traveler and the ITAC approved travel agency must be timely and efficient so as to maximize cost savings.
- All policy exceptions must be detailed on the Travel Request Form or documented email (refer to Section VIII of this policy for information regarding expensing of exception costs).
- Travel claims for employees / contractors requires authorization by their manager in accordance with the policy documents to verify that the travel and/or business activity occurred and was in compliance with this policy.
- A claimant is on authorized business travel when they undertake travel for business purposes that has been authorized in advance and meets minimum criteria including complexity, length of time, and distance.
Business travel meets minimum criteria to qualify for reimbursement in the following cases:

- Overnight stay(s).
- Mode of transportation including airplane, ferry, bus or vehicle.
- Away from the regular workplace for more than five hours within one day.
- Claimants are not permitted to authorize their own expenses or the expense claims of subordinates that include expenses for the claimant’s own travel or business expenses.
- Expenditures for hospitality, meetings and events are authorized in accordance with maximum rates indicated herein, such expenditures are monitored throughout the year with periodic compliance checks.
- Eligible and ineligible expenses are found in the policies associated with travel, accommodation and meeting services herein.

### 3 Air Travel

To control ITAC travel expenses, ITAC employees / contractors are expected to accept the lowest logical airfare when traveling. “Lowest logical fare” is defined as the fare quoted by the ITAC-approved agency which:

- Requires no more than one interim stop each way for domestic travel and no more than two interim stops each way for international travel.
- Does not increase the one-way total elapsed trip time (end point to end point) by more than two hours for domestic and four hours for international travel.
- Requires departure no more than two hours before or after requested time for domestic travel and no more than six hours before or after requested time for international travel.
- Results in arrival no more than two hours before or after requested time for domestic travel and no more than six hours before or after requested time for international travel.
- Provides savings of 20% or more off the cost of the round-trip air ticket.

Employee / Contractor air travel is limited to economy class on regular scheduled air carriers. Employees / Contractors should avoid a “basic economy” airfare if that fare excludes the possibility of changes or purchase of reasonable features such as checked luggage or seat selection. The employee / contractor should purchase an “unbundled” fare (e.g. Air Canada’s “Standard” or WestJet’s “Econo”) unless a higher “bundled” fare (e.g., Air Canada’s “Flex”) represents a comparable cost.

An employee / contractor may claim airport improvement fees, departure fees, a baggage fee, and other mandatory air travel charges, whether included in the cost of the airline ticket or charged separately. More than one baggage item may be claimed as required for destination meeting requirements (e.g., collateral material).

ITAC has periodically signed volume agreements with many travel vendors, including air carriers and hotels. The ITAC-approved agency will offer preferred airlines unless a lower logical fare is available on a reputable carrier.

### 3.1 Class of Service

All ITAC travelers are expected to fly in economy class utilizing the lowest logical airfare when traveling on ITAC business. Exempt employees / contractors as designated by a senior ITAC manager or board executive may travel in premium economy or business class on flights of a minimum of 5 hours flying time to destination. Flights less than 5 hours following an overnight stay must be in economy class.
CLASS OF SERVICE EXCEPTIONS

A traveler may accompany a customer or potential customer who is traveling in business class. This exception must be approved in advance by a senior ITAC official.

All requests for policy exceptions must be noted on your Travel Request Form and must be approved in advance.

3.2 Unauthorized Upgrading

Unauthorized upgrading of air tickets from economy to premium economy or business class is considered a personal expense and will not be reimbursed by ITAC.

3.3 Unauthorized Downgrading

A traveler may not downgrade air tickets to subsidize personal travel or to subsidize travel for non ITAC accompanying individuals. In addition, changes may not be made to travel to subsidize another portion of travel - cost savings in one area may not be used to subsidize upgrades and/or other spend. No exceptions to this policy are allowed.

If the air carrier downgrades a traveler, for any reason, the refund must be returned to ITAC via the Expense Report process.

3.4 Frequent Traveler Programs

Mileage credits and other benefits from individual frequent traveler programs may be accumulated by ITAC travelers for personal use. Suppliers (airlines, hotels, car rentals, etc.) must be selected without regard to these promotional programs.

Any fees for using frequent flyer miles for upgrade are not reimbursable and upgrade requests must be made directly with the airlines.

3.5 Flight Insurance

When purchasing airline tickets via ITAC’s approved travel agency with ITAC’s corporate credit card, the traveler is covered by Business Travel Accident Insurance. Additional flight insurance is not a reimbursable expense.

3.6 Personal Travel Deviations

An employee / contractor will be permitted to deviate from a scheduled business trip by adding a personal air segment, hotel, or car rental to the itinerary. It is the employee’s / contractor’s responsibility to have the ITAC appointed travel agency quote and document the lowest logical round-trip airfare for the business portion of the trip.

The employee / contractor must produce a written (e.g. emailed) statement from the ITAC-approved travel agency to be dated the same time as the actual ticket was issued. No retroactive quotes will be accepted.

The traveler is responsible for payment of any additional costs that may be incurred with the addition of the personal travel. Those costs must be paid by the traveler’s personal credit card to the ITAC-approved travel agency. If the fare can’t be issued on a separate ticket, the employee / contractor must reimburse ITAC by personal cheque (made payable to ITAC). In addition, a scanned copy of the cheque must be attached to the expense report.
3.7 Personnel Aboard Same Aircraft

In order to ensure the continuity of ITAC’s operation in the event of an airline accident, no more than one-half of the employees of ITAC should travel together on the same flight. Exceptions to this policy must be approved in advance by the CEO.

- Groups / Meetings planners should consider this policy when selecting meeting/event locations.
- Senior ITAC managers are responsible for assessing the risk of the employees traveling on the same flight and adjusting travel plans as needed.

3.8 Canceled Reservations and Changes

If a trip has been ticketed and then canceled, it is the responsibility of the individual traveler (or travel planner) to advise the agency of the cancellation prior to the departure date. This will ensure that electronic tickets can be refunded if there is any value, or documented and used toward future travel if the ticket is non-refundable.

Should it become necessary to change reservations after the ticket has been issued, the original ticket may, in most cases, be exchanged for a new airline ticket - airline change fees may apply. If a paper ticket was issued, it must be returned immediately to the ITAC-approved travel agency.

3.9 Lost Travel Documents

In the unusual event that a paper ticket was issued and has been lost, please contact ITAC approved travel agency or issuing airline immediately for assistance.

4 Ground Transportation

The most cost-effective means of transportation must be used while on ITAC business. The employee / contractor should investigate the use of alternative transportation (i.e., airport shuttle, taxi, etc.) before deciding to rent a car.

4.1 Car Rentals

In most instances, ITAC has a negotiated corporate rate with its preferred car rental company.

- If ITAC business requires the rental of an automobile, employees / contractors must utilize a preferred vendor, or if unavailable, the most economical alternative must be booked. Insurance must be accepted when renting, if payment is made with a credit card that does not automatically include collision damage and liability coverage (CDW).

- Business purposes does not include travel between personal residence and regular workplace.

- Claimants may claim ferry costs and reservation fees when travelling for business purposes by ferry using a personal or rental vehicle. The claimant may not include the distance travelled by ferry in eligible mileage. Claimants must submit receipts for ferry expenses with the claim.

- All car reservations must be made through the ITAC-approved travel agency or preferred supplier online.

- All employees / contractors are expected to rent intermediate size cars or smaller. If two or more ITAC travelers choose to share a car, the renter may upgrade to a full-size car. A list of travelers must be submitted with expense report.
• It is the employee’s / contractor’s responsibility to ensure that the proper rate is being charged at the time of rental. Please refer to your travel itinerary.
• Insurance is not included for any personal/leisure rentals. It is important that employees / contractors check with their own insurance carrier regarding car rental coverage.
• Fines incurred due to parking, speeding or other violations of the law are NOT reimbursable and must be paid on or before the due date.
• Employees / contractors are to decline all fuel option purchases and return the car with a full tank of gas. If circumstances prevent the refueling of the car, a detailed explanation must be included on the expense report.
• All car rental expenses should be charged to the employee’s credit card. Exception to this policy must be pre-approved by the traveler’s direct manager.
• To receive proper reimbursement, an original copy of the Rental Agreement must be attached to the Expense Report.

In the event an employee / contractor has an accident, the following procedures should be followed:

• Contact local police authorities immediately and file an accident report.
• If another party is involved, obtain the appropriate information such as driver’s license number, vehicle registration number, and insurance information.
• Notify the local car rental office from which the car was rented and fill out a car rental accident form.
• Upon your return, forward a copy of the police report, car rental accident report, and rental agreement to the ITAC Director of Finance.

4.2 Personal Automobiles
Employees / contractors may be asked to use their personal automobiles for ITAC business. Mileage for business travel plus actual tolls and parking is reimbursed. Mileage for business purposes should be calculated as the distance from home to destination minus commuting distance from home to regular office.

• If mileage is claimed fuel will not be reimbursed.
• The employee / contractor has the sole responsibility for properly insuring his/her vehicle against damage incurred while on legitimate ITAC business.

4.3 Transportation from Home to the Airport
Shuttle service (e.g. Airporter, Super shuttle, etc.) may be used for round trip transportation from the employee’s / contractor’s home to the airport, if the cost of airport parking plus mileage allowance equals a greater amount than the round-trip shuttle service.

The most cost-effective private car service (e.g. taxis, sedan service) may be used when transferring to or from an international flight exceeding 5 hours of continuous flying. The ITAC travel agency will research and recommend the most cost-effective service.

4.4 Airport Parking
Employees / contractors must use long-term parking when economically feasible while traveling on ITAC business.
4.5 Use of Taxi Service

The daily expense for utilizing a taxi must not exceed the cost of a car rental. If the employee / contractor is uncomfortable driving in a foreign country, a direct manager exception may be requested.

5 Lodging

ITAC has negotiated corporate rates and amenities at hotels in many ITAC travel destinations. It is expected that employees / contractors will utilize ITAC’s preferred hotels that have been established in most instances, by the preferred travel agency of record. Where possible, employees / contractors should obtain accommodation at hotels that offer provincial government or other special corporate rates available to ITAC employees / contractors.

Hotels will be considered in policy if they are meet the following guidelines:

- ITAC preferred hotel booked and charged at the preferred rate.
- A non-preferred hotel if there is no preferred hotel in the city of travel or if the location of the ITAC preferred hotel is impractical - ITAC’s preferred rate/hotel class must be used as a guideline when reserving alternative accommodations.
- A non-preferred hotel if the rate is lower than the lowest available ITAC preferred rate in that city.

When preferred hotels are sold out of ITAC’s negotiated room type, the ITAC-approved travel agency will work to accommodate the traveler at the best available rate.

Failure to follow hotel policy may result in the traveler paying the difference in the price. It is the traveler’s responsibility to ensure the correct ITAC rate is booked and charged correctly. Amenities are often negotiated into ITAC’s rates. It is the traveler’s responsibility to know what amenities are included. If breakfast is included in room rate, travelers are encouraged to utilize it, rather than claim a meal allowance.

All hotel reservations in conjunction with air travel, or group room bookings must be made through the ITAC-approved travel agency. Individual stay hotel bookings may be made on the applicable preferred hotel website, provided it has been documented in the Travel Request Form or email correspondence prior to travel.

This policy does not apply if the employee / contractor is attending a convention or meeting and there is a negotiated meeting rate at the host hotel.

Hotel cancellations must be made per the hotel’s cancellation policy to avoid “No Show” charges. “No Show” charges incurred due to employee’s / contractor’s negligence will not be reimbursed.

Frequent traveler programs must not receive priority over cost savings for ITAC.

An employee / contractor may claim incidentals associated with eligible expenses that are intended to cover reasonable out-of-pocket expenses during overnight stays only in commercial (hotel) accommodation, and may include the following:

- Photocopying, printing, couriering
- Wireless internet fees, if not already included in the overall accommodation cost
- Other reasonable out-of-pocket expenses incurred by a claimant within reason, subject to review and authorized by the signing senior ITAC manager.
5.1 Hotel Direct Billing

The employee’s/contractor’s corporate credit card, or personal credit card, (if not authorized access to the ITAC corporate card), must be used for hotel accommodations. No hotel charges of any kind are to be billed directly to ITAC unless pre-approved by the ITAC travel coordinator or a senior ITAC manager.

6 Travel Meals

It is ITAC policy to reimburse employees/contractors for reasonable meal expenses (breakfast, lunch, and dinner) incurred while traveling on approved ITAC business. What is deemed reasonable will depend on the location traveled and based upon the CRA Travel Allowance Guide.

If the employee/contractor is not eligible for the travel allowance per diem, receipts are required for any single meal costing $15.00 or more. All receipts must be itemized and imprinted with the name of the establishment. The date and amount of the expense must appear, but do not necessarily need to be imprinted. Alcoholic beverages are not reimbursable outside of customer entertainment or business meals with external guests. (ITAC CEO may be exempt in extenuating circumstances)

Meal expenses are reimbursable when overnight travel is required to conduct ITAC business and would include:

- A one-day trip takes the employee/contractor outside their normal work location.
- Breakfast if the employee/contractor is required to leave home more than two hours earlier than normal.
- Lunch.
- Dinner when an employee/contractor cannot reasonably return home until two hours or more after normal working hours.

7 Business Meals and Entertainment Expenses

This category is not to be confused with individual meals for traveling employees (See Item VI Travel Meals above). ITAC will reimburse employees/contractors for necessary and verifiable business meal, entertainment expenses, and internal catering. For a business meal, entertainment expense or internal catering to be considered reimbursable, a business discussion must take place during, directly proceeding, or directly following the event.

Maximum rates may be claimed for commercial (hotel) accommodation, with original receipts required, in accordance with Maximum Rates Commercial Accommodation Guide. Claimants may not claim meal allowances if a meal is provided at no cost to the claimant, such as meals included in the claimant’s accommodation cost, events cost, including a business meeting.

7.1 Definitions

**Authorized business travel:** status of travel for business purposes that has been approved by a senior ITAC manager prior to a claimant undertaking travel arrangements; authorization is obtained through departmental processes which must meet minimum criteria including complexity, length of time, and distance.

**Business Meal Internal:** defined as a meal where business discussions take place and all participants are ITAC employees/contractors.
**Business Meal External:** defined as a meal that includes at least one non-ITAC participant (such as a current or potential customer, supplier, consultant, or industry associate).

**Business meeting:** a meeting conducted to advance organizational goals and objectives or operations primarily involving ITAC employees / contractors and expenditures such as supplies, food and non-alcoholic beverages; departmental or interdepartmental working sessions, work planning meetings, advisory and corporate management committees.

**Business purpose(s):** the principal reason is to perform activities or duties on behalf of, and for the benefit of, ITAC.

**Claimant:** ITAC employees / contractors and others authorized by ITAC for expense reimbursement, involved in a reimbursement process.

**Employee / Contractor:** includes individuals employed or contracted with ITAC while engaged in an ITAC work activity; specifically, employees (union, non-union; permanent, term, casual; full-time, part-time); people working at ITAC through an Interchange Agreement; people paid via third party agencies (temporary employees); contractors; consultants; trainees; students; volunteers.

**Engagement event:** ITAC engagement activities that promote important dialogue and collaboration with Stakeholders to advance organizational goals and objectives or operations; include but are not limited to conferences, formal gatherings, training and workshops involving external participation, high-profile presenters, awards and recognition ceremonies.

**Entertainment:** defined as a business appropriate activity. If there is an activity and a meal is also provided, the entire cost is considered entertainment.

**External travel participant:** an individual or guest invited to attend an occasion or event hosted and/or organized by ITAC.

**Hospitality:** the provision of food, beverage, accommodation, transportation and other amenities offered to guests of ITAC (individuals from outside of, and not engaged in work for ITAC) when it can facilitate business, and as a matter of courtesy or protocol.

**Incidentals:** an allowance intended to cover reasonable out-of-pocket expenses incurred by a claimant while staying overnight for business purposes.

**Internal Catering:** defined as an organized on-site meal function for the purpose of conducting ITAC business.

**Senior ITAC manager:** budget holder or department manager; a person who holds an organizational position that has been delegated financial authority in accordance with ITAC policies.

**Travel Request:** the action of an employee / contractor submitting a Travel Request Form (Travel Request Form) or email to apply sustainable business practices in the review, consideration and subsequent approval of expenses in accordance with ITAC policy.

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**Payment**

Business meal or entertainment expenses must be incurred and reported by the most senior ITAC person within the hosted event. An employee / contractor may not report business meal or entertainment expenses if his/her manager was present. If a senior ITAC member is present and is not hosting the event they are not responsible for paying the bill.

Internal catering does not follow the payment guidelines above, but when expensing internal catering, the host cost center must be entered on the expense report and the following must be included: host name, event name, attendee list or name of organization hosting the event.

For business meals, entertainment and internal catering expenses, an attendee list must be submitted with request for reimbursement.
7.3 Attendance
An employee / contractor hosting a business meal or entertainment should limit the business associates and other participants to only those who can be expected to contribute to the accomplishment of the business purpose.

7.4 Approval
Entertainment expenses in excess of $500.00 and all ITAC sponsored off-sites and team building events must have senior manager approval. The $500.00 limit is intended for an event, not for an expense report with multiple activities.

8 Non-ITAC Travelers

8.1 New Hire and Applicant Travel
Applicants must book travel via the ITAC approved travel agency.
The travel expenses of candidates for open ITAC positions will be reimbursed when properly pre-approved by the senior ITAC manager.
Airline tickets should be charged to the hiring department via the ITAC billed credit card. Candidate's auto rental charges will be reimbursed. Hotels can be direct billed where available. If the hotel is not set up for direct bill, the applicant will need to pay via his/her personal credit card and submit charges to ITAC Finance for reimbursement.

8.2 Independent Contractors
Independent contractors must book travel in accordance with the Corporate Travel Policy and all charges must be paid by the contractor and submitted to the appropriate department for reimbursement through invoice.

8.3 Other Non-ITAC Travelers
The travel expenses of non-ITAC employees / contractors accompanying an employee / contractor on a business trip will be reimbursed only in those instances where the presence of such person is necessary or highly desirable for business purposes, and only with the advance written approval of the Director of Finance.

8.4 Spousal and Guest Travel Expenses
Spousal / guest travel expenses will not be reimbursed by ITAC. Any exceptions to this policy will need the approval of the travelers Director of Finance.
9 Expense Reporting and Record Keeping

All Expense Claim Forms must be processed through ITAC’s expense claim system. Travel Expense Claim Forms should be submitted within 21 days of returning from a business trip. Forms submitted more than 21 days after a trip will be considered late. The expense claim system is used for reimbursement of travel related and entertainment expenses. Expense forms may not be used for reimbursement of direct material or capital purchases, without prior approval by the Director of Finance.

The following items must be included with the Expense Claim Form:

- Copy of the Travel Request Form associated to the expense report, if applicable.
- The complete itinerary invoice and ticket provided by ITAC’s approved travel agency.
- Original itemized receipts including, but is not limited to, taxis, limousine service, or other forms of local transportation.
- Itemized receipts are required for lodging, car rental and retail purchases regardless of amount. Itemized receipts for purchases charged to miscellaneous or incidentals are highly recommended. If the original receipt is lost, contact the supplier for a copy.
- All receipts must be itemized and imprinted with the name of the establishment. The date and amount of the expense must appear, but do not necessarily need to be imprinted.
- Cheque or money order payable to ITAC for any amount owed.

All expenses must be itemized. All Expense Forms must be signed in accordance with the ITAC Policy, Definitions and Restrictions indicated herein.

- The Expense Form should include an explanation of any deviations of the policy, i.e., the use of unauthorized travel agency, lodging, transportation or incidentals.
- Reimbursement of approved expenses processed through the ITAC Expense Claim system are paid via cheque, net 30 days.

10 Payment Methods

- Airline tickets will be charged to the ITAC credit card and booked through the agency of record.
- All T&E expenses are to be billed to the employee’s / contractor’s personal credit card and reimbursed through the expense report process.
- When a travel cash advance is provided, the claimant must promptly account for it with a completed claim for incurred expenses, and refund the unspent balance of the advance to ITAC no later than 21 calendar days after return from travel.
- It is expected that the employee / contractor will submit his/her Expense Claim Forms in a timely fashion and pay their credit card bill on time. Late fees are not a reimbursable expense (Finance can authorize reimbursement if the timing was a result of process/system errors on the payment side only).
- Employees / contractors who do not qualify for a corporate credit card must utilize their personal credit card.
11 Travel Cash Advance Policy and Procedures

Cash advances should be requested only when the use of a personal or corporate credit card is not possible. Cash advances must be reconciled and reported to ITAC Finance within 21 days of return travel. Travel Cash Advances will only be issued for an authorized trip involving ITAC employee / contractor travel. Travel Cash Advances may be issued to current employees of ITAC who meet all conditions set by the ITAC Finance department.

12 Miscellaneous Expenses

12.1 Telephone Expenses
ITAC realizes the need for employees / contractors to maintain communication with their families while traveling. Employees / contractors are encouraged to minimize the cost of these telephone calls. In the event of calls made from an International destination, ITAC will reimburse actual and reasonable personal call costs.

12.2 Other Miscellaneous Expenses
ITAC will reimburse reasonable and necessary laundry and dry-cleaning charges for employees / contractors traveling in excess of seven days or if clothing is soiled accidentally.

12.3 Non-Reimbursable Expenses (not an inclusive list)

- Alcoholic Beverages outside of customer entertainment or external business meals
- Laptop Bags/Cases
- Boarding fees for pets
- Baby-sitting fees
- Corporate card late fees
- Registered-Traveler Identification Programs
- Airline preferred seat assignments/upgrades
- Airline club / lounge membership fees
- Flight insurance
- Transportation between home and office on regular workdays
- Traffic or parking tickets
- Frequent Traveler Program fees
- Additional travel or life insurance costs
- GPS systems, satellite radio, prepaid fuel or fuel option (FPO) in rental cars
- In-room movies
- Any personal items lost, stolen or damaged while traveling on ITAC business.
- Expenses of a personal or private nature
- Personal travel extensions, or travel by a spouse, relation, or companion
- Parking and other transportation costs incurred around the regular workplace as part of a standard commute to work
• Charges for services resulting from the negligence of the traveller, such as delivery of fuel, retrieval of keys from locked vehicles, etc.
• Fee penalties incurred for non-cancellation of guaranteed hotel and airfare reservations, unless in an exceptional circumstance, subject to review and authorized by the Director of Finance.
• Transportation, duties, taxes and other fees associated with the shipment of personal effects.

13 Meetings, Events & Group Services

Group travel is defined as ten or more employees / contractors traveling to the same destination for the purpose of conducting ITAC business.

Requests for meeting or group travel must be submitted to the ITAC travel & events coordinator when contracts are required with airlines, hotels, conference centers and ground transportation suppliers.

ITAC’s goal is to establish and communicate effective procedures for reducing meeting and group travel costs and to ensure consistent operation of all meetings. It is also the focus of ITAC to assist the meeting planner to more effectively negotiate travel related contracts and to ensure compliance.

Meal expenses for employees / contractors of ITAC are eligible as follows;

• Meeting durations that are less than four hours, permitting normal meal periods and break times.
• Onsite locations such as ITAC offices, boardrooms, local boardroom rentals
• A single employee / contractor may claim for the total meal expenses, where appropriate, incurred at a business meeting.
• Snack food items (e.g., muffins, donuts, etc.) provided for business meetings involving only employees / contractors is discouraged, especially where meetings are conducted in an ITAC office location of a majority of employees / contractors.

14 Mobile Applications

ITAC encourages employees / contractors to find and use any free smartphone applications that add convenience to business travel, within the following strict guidelines:

Apps may not be used to book air, car or hotel reservations unless specifically authorized by travelers ITAC manager. All business travel reservations should be made via the ITAC approved travel agency. Smartphone apps are not reimbursable.

15 Social Media

ITAC strictly forbids employees / contractors from broadly sharing personal corporate detailed travel itineraries on social media sites including Facebook and LinkedIn. Travelers may forward itinerary information to personal contacts as needed to ensure convenience and safety, but sharing pertinent details for the purpose of social networking is not allowed.
Avoid posting negative “reviews” or comments about ITAC’s preferred suppliers on social networking sites like Facebook, Twitter, and Trip Advisor. Please contact the ITAC travel coordinator to report any negative experiences with ITAC’s travel vendors.

16 Ethical Conduct and Conflict of Interest

The purpose of this code is to clarify the high standard of conduct that is associated with ethical business and employee/contractor practices and to identify areas and situations where standards might be compromised and to describe guidelines governing such situations.

ITAC is judged on the collective and individual actions of its members and employees/contractors. Each individual must manage their personal and business affairs so as to avoid situations that may compromise the reputation of ITAC or that may lead to a conflict or suspicion of a conflict between them and their duties to ITAC. An individual’s position must never be used, directly or indirectly, for private gain, to advance personal interest, or to obtain favours or benefits for themselves or others.

16.1 Conflicts of Interest

A conflict of interest may arise in any situation in which an employee’s/contractor’s other business or personal interests impair his or her judgment to act honestly and with integrity or otherwise conflict with the interests of ITAC. All such conflicts should be avoided. ITAC expects that no employee/contractor will knowingly place himself/herself in a position that would have the appearance of being in conflict with the interests of ITAC.

It is not always easy to determine if a situation may lead to a conflict of interest. If an employee/contractor finds himself/herself in this position, the following questions may help:

- is the employee/contractor following proper ITAC procedures?
- does the employee/contractor stand to gain personally from his/her actions?
- will his/her actions result in any monetary or other advantage for himself/herself or to a relative or a friend?
- would the employee/contractor be uncomfortable discussing the issue with his/her manager?
- would the employee/contractor act differently if a friend or relative weren’t involved?

While it is not feasible to list every circumstance that may create possible conflicts of interest, the following is a guide to types of activities that might give rise to conflicts. ITAC requires that employees/contractors disclose in writing to a Senior ITAC manager, all business, commercial, or financial interests or activities that might create a conflict of interest. For example, you must advise ITAC if you accept work with a competitor of ITAC or one of its subsidiaries.

You must also advise if you own or have invested in such competitors. If ITAC reasonably believes an employee’s/contractor’s business, commercial, or financial interests or activities could hamper the employee’s/contractor’s ability to perform duties or act in ITAC’s best interest, the employee/contractor may be required to end the interests or activities.
16.2 Gifts and Entertainment

In the course of business, it is not unusual for an individual or an organization to give gifts or provide entertainment, such as meals and tickets to events. Giving or accepting any gift or entertainment that exceeds a reasonable value having regard to the circumstances and that may appear to be an attempt to influence the recipient into favouring a particular customer, vendor, consultant, etc. is prohibited.

While there are no clear-cut rules as to what is appropriate in every situation some factors which an employee / contractor and his/her supervisor should consider in assessing the proper course of action include:

- would the gift or entertainment be viewed as appropriate or usual, taking into account its value and the function the employee / contractor performs for ITAC?
- would it be viewed as insulting or inappropriate to return the gift or decline the entertainment?
- can the gift or entertainment benefit all ITAC team members rather than particular individuals?
- would ITAC, under similar circumstances, offer a similar gift or entertainment?

To avoid the reality and the appearance of improper relations with current or prospective customers, vendors and consultants, employees / contractors must observe the following guidelines when deciding whether or not to accept gifts or entertainment.

16.3 Accepting Gifts

Gifts such as merchandise or products, as well as personal services or favours may not be accepted unless they are of a reasonable value having regard to the circumstances.

Gifts of any amount may never be solicited. A gift in the form of cash or securities (including a loan) may never be accepted.

16.4 Entertainment

Unsolicited business entertainment should be appropriate for the position the employee / contractor occupies within ITAC and clearly intended to facilitate business objectives. For example, a person offering event tickets should normally plan to attend the event as well.

As a general rule, business entertainment in the form of meals is appropriate, as long as it is reasonable in the circumstances, infrequent, and to the extent possible on a reciprocal basis. If you know that ITAC would not extend the same courtesy, then you should decline the offer.

16.5 International Customs

In some international business transactions, it is customary and lawful for business leaders in a host country to give gifts to employees / contractors. These gifts may be in excess of a reasonable value having regard to the circumstances and given in a context where returning the gifts or offering to pay for them may be an affront to the giver and have an adverse effect on continuing business relations. In such situations, the gift must be reported to the employee’s / contractor’s ITAC manager. In some cases, gifts may be retained by ITAC, at its sole discretion, and not by the employee / contractor.
16.6 Giving Gifts

Employees / contractors may not, on behalf of ITAC, give to any person, customer or supplier expensive gifts, or provide excessive entertainment or benefits. However, when proper accounting is made, reasonable expenses for entertaining customers, prospective employees / contractors or business associates are allowed on the part of employees / contractors whose duties include providing such entertainment. Gifts may only be of reasonable value having regard to the circumstances and may never be in the form of cash, bonds or negotiable securities.

16.7 Gifts and Entertainment with Government Officials

Generally, gifts, meals, entertainment or other benefits are not appropriate for government officials, and ITAC policy is to avoid even the appearance of impropriety. Before extending any invitations, considering gifts or other steps that could be viewed as providing economic benefits to government officials, employees / contractors must consult a senior ITAC manager.

17 Policy Conclusion

The purpose of the ITAC Corporate Travel Policy is to mandate consistent and accountable standards in controlling expenses and professionally representing ITAC. The document outlines the allowable and reasonable business expenses eligible for reimbursement. Any questions or clarification of the policy should be directed to the ITAC travel and events coordinator.

The Corporate Travel Policy may not apply to travel sponsored by ITAC for customers, potential customers or others with whom ITAC does business.

Also included is additional reference information that may be useful to ITAC employees / contractors in submitting business expense claim forms in order to receive timely reimbursement. If you are not sure how to classify a certain expense, contact ITAC Finance for assistance.

This document is confidential and proprietary to ITAC. As such, it is not to be copied, duplicated, distributed, and posted on any electronic bulletin board to any third party outside of ITAC.