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	TRAVEL AND BUSINESS EXPENSE ACCOUNT	PO-HR-CORP-003	
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TRAVEL AND BUSINESS EXPENSE ACCOUNT

Approved by: CEDA Executive Team 07-Jul-2020

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1. Purpose

- This Policy is designed to ensure that CEDA business and travel expenses are managed in the most cost-effective manner.
- This Policy is provided to guide employees with respect to eligibility and reimbursement of business expenses while travelling on and/or conducting CEDA business.

2. Scope

- This Policy applies to all employees or contractors representing CEDA in regards to any business travel or business expenses and supersedes all other agreements, documents or letters effective the revision date of this document.

3. Accountabilities

3.1 Employees

- To understand and follow all guidelines laid out within this Policy.
- To apply good judgment at all times with respect to business expenses.
- To complete business expense reports in an accurate and timely manner.

3.2 Leaders

- To provide timely and thorough reviews when travel requests are routed to them for approval.
- To ensure compliance with this Policy in a fair and consistent manner.
- To promote the filing of expense reports on time and accurately and to ensure appropriate accounting and reimbursement of the business expenses.

4. Definitions and Acronyms

BUSINESS EXPENSE means expenses for travel accommodations, meals, entertainment and other approved legitimate business activities, excluding donations and consumable expenses for projects.

CEDA means all legal entities and subsidiaries that form the CEDA group of companies.

CEO means Chief Executive Officer of CEDA.

CFO means Chief Financial Officer of CEDA.

CLIENT means an external customer of CEDA.

EMPLOYEE means, for the purpose of the Policy, any person employed on a full-time, part-time or temporary basis by CEDA or independent contractors providing services to CEDA or on behalf of CEDA.

EXPENSE REPORTING means reconciling all business expenses in BMO Spend Dynamics and submitting them for approval or submitting an Out-of-Pocket Expense Report.

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ONECEDA is CEDA's intranet site for internal employee communication.

LEADER means an employee of CEDA who has direct accountability and responsibility for one or more direct reports.

TRAVEL MANAGEMENT COMPANY means Direct Travel, or any other exclusive vendor approved to be the sole provider of travel management services for CEDA in regards to air travel, rental vehicles and accommodations for employees in accordance with this Policy.

5. Policy

5.1 Approvals Required

- All travel requests must be submitted through the Travel Request Form found on the oneCEDA intranet to receive the approvals required prior to being processed by CEDA Travel.
- For domestic and trans-border (Canada-USA) air travel, the Travel Request Form will go through Manager, Director and Vice President level approvals.
- For international air travel, the Travel Request Form must still be submitted and approved, but will also require CFO level approval.
- For travel requests without air travel, but include hotel, vehicle rental, or use of an employee-owned vehicle, only Manager and Director level approval are required.
- Where a business expense falls outside the norm while travelling on and/or conducting CEDA business, prior approval should be obtained from an employee's respective Vice President and will remain at the discretion of the CEO and/or CFO.

5.2 Air Travel

5.2.1 General Guidelines

- All air travel arrangements including new bookings, changes and cancellations must be made through CEDA Travel or the Travel Management Company.
- All air travel should be scheduled as far in advance as possible to secure the lowest fare possible, and take advantage of all available discounts. On average, the best value will be obtained from booking 14 or more days in advance.
- Employees will be booked on the lowest cost flight departing within an acceptable time window, provided it will still allow CEDA business requirements to be met.
- CEDA Travel will negotiate preferred rates with certain airline providers and all are required to use these designated carriers. These preferred rates are only available for business travel and will only be available through CEDA Travel and the Travel Management Company.
- CEDA will not reimburse for additional costs associated with seat selection or checked luggage that is not included in the fare booked.

5.2.2 Cancellations and Changes

- Airlines require tickets to be cancelled no less than two (2) hours prior to flights.
- Tickets purchased by CEDA are non-refundable in most cases, but upon cancellation the airline will store a credit in the amount of the original fare that can be applied to future travel for that traveler, and in some cases any CEDA traveler.

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- CEDA Travel is responsible for managing and administering the use of ticket credits within the same business unit when possible, or otherwise when deemed appropriate.

5.2.3 Class of Service

- For all employees, the lowest flexible (“Flex”) economy fare will be booked for domestic travel.
- For trans-border or international travel, the lowest changeable economy fare will be selected instead.
- Business class is permitted for Vice President and above for flights four (4) hours and longer.

5.2.4 Risk Management

- No more than sixteen (16) employees may travel together on the same flight.
- No more than four (4) employees in the Executive may travel together on the same flight.

5.2.5 Frequent Flyer Programs

- It is the traveler’s responsibility to add their membership numbers to their travel profile upon creation, or to provide them to CEDA Travel to add to the profile afterwards.
- Participation in these programs can not result in any incremental cost to CEDA.
- Employees cannot request specific airlines for the purpose of accumulating frequent flyer rewards.
- If frequent flyer benefits held by an employee are used for CEDA business, the employee will not be reimbursed in any way. Employees are responsible for any tax implications that may arise as a result of using rewards earned through CEDA business travel when such rewards are used.

5.2.6 Airport Transportation

- When travelling to and from airports, the least expensive means of transportation must be used.
- Employees should consider alternatives such as hotel shuttles, having another employee pick them up, taxis, or rental vehicles.

5.2.7 Airfare Expense Reporting

- Payment of all airline tickets and Travel Management Company transaction fees will be charged to the selected business unit.

5.3 Hotel Accommodation

5.3.1 General Guidelines

- Reservations and cancellations for all accommodations must be made through CEDA Travel or the Travel Management Company. Longer term accommodation requirements may be referred to Category Management under the lodging strategy.
- Hotel reservations should be made at the same time as air travel and vehicle reservations to avoid incurring additional transaction fees from the Travel Management Company.
- CEDA Travel will negotiate preferred rates with certain hotels and employees are required to use these preferred hotels whenever possible.
- \$150 per night should be used as a guideline for hotel selection. Exceptions may apply in locations where accommodation costs are higher on average, with Manager and Director level approval.
- Non-refundable pre-paid rate options will only be offered when there are no alternatives.

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5.3.2 Payment

- Reservations will be guaranteed on the employee's corporate credit card whenever possible.
- There are designated hotel credit cards that are available for some business units, which can be used for employees without corporate credit cards, or for longer term accommodation requirements. The employee may still be required to provide a credit card to the hotel for incidentals/security deposit.

5.3.3 Cancellations

- CEDA Travel or the Travel Management Company should be the first point of contact for accommodation cancellations. If this is not possible, contacting the hotel directly to cancel is also acceptable.
- It is the employee's responsibility to cancel their reservation prior to the cancellation policy listed on the itinerary.

5.3.4 Expense Reporting

- All business expenses related to hotel accommodations must be reconciled and approved in BMO Spend Dynamics.
- Each business unit with a hotel credit card is expected to reconcile and approve charges in BMO Spend Dynamics.

5.4 Vehicle Rentals

5.4.1 General Guidelines

- CEDA will negotiate preferred rates with certain rental providers.
- All reservations must be made through CEDA Travel or the Travel Management Company to access these preferred rates.
- Rental vehicles are permitted only when less expensive transportation or pooled vehicles are not available.
- When renting a vehicle, a standard sedan is the highest class of vehicle permitted. When travelling to remote locations in winter or locations where the terrain or road conditions are not suitable to a standard sedan rental, a standard SUV is recommended and permitted.
- When several employees are visiting the same location and a vehicle rental is the lowest cost method, only one vehicle may be rented for every four (4) employees. Upgrades to full-size sedan or a standard SUV are permitted as long as it will still result in cost savings compared to two (2) standard sedans.
- Only employees can operate vehicles rented on behalf of CEDA.
- One-way rentals (where pick-up and drop-off location are different) are only permitted on an exception basis where it is the most economical method of transportation, with Manager and Director level approval.
- Every effort must be made to fill up the gas tank before returning the vehicle to avoid costly surcharges.

5.4.2 Rental Insurance

- For rentals 30 days and under within North America, supplemental insurance offered by the rental agency should be declined when renting in/under CEDA's name and using a corporate credit card for light commercial rental vehicles. This establishes a connection to CEDA and its insurance coverage. For employees renting a vehicle with their personal credit card, they should specify on their reservation and rental agreement "c/o CEDA" to establish a connection to the company. We cannot guarantee that an individual would be held harmless should a claim arise, but taking the aforementioned steps will certainly

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assist in getting CEDA's insurer to respond as we expect. If a vehicle rental is required for longer than thirty (30) days, employees should contact CEDA Fleet.

- Outside of North America, both collision damage waiver and liability damage waiver insurance should be accepted.
- In the case of a vehicle incident, it must be reported in accordance with CEDA's Incident Management Policy. For rentals under thirty (30) days, contact CEDA Fleet to report the incident.

5.4.3 Payment and Expense Reporting

- All business expenses related to rental vehicles should be charged to the employee's corporate credit card whenever possible.
- CEDA Travel is unable to pre-pay for rental vehicles. If the employee does not have a corporate credit card, they will have to provide a personal credit card for payment with reimbursement to follow.
- Charges for rental vehicles to the employee's corporate credit card are to be reconciled and submitted for approval in BMO Spend Dynamics.

5.4.4 Use of Employee-Owned Vehicle for CEDA Business

- Employees that are approved to use their personal vehicles for CEDA business must follow the guidelines set out in the Corporate Vehicle Policy found on the oneCEDA intranet.

5.5 Security and Safety Regarding Emergency Situations

- All air travel and hotel accommodations must be booked with CEDA Travel or the Travel Management Company to allow CEDA to locate employees in emergency situations.
- In the event of an emergency, CEDA must have the ability to locate all employees engaged in travel for CEDA business within short notice. Procedures are in place that will allow the Travel Management Company to identify impacted employees and contact them for assistance.
- For any emergency situations, or for an unexpected need to change travel plans after office hours, contact the after-hours service indicated on your travel itinerary. Emergency service is available 24 hours a day, 7 days a week and 365 days a year.

5.6 Meals and Entertainment

5.6.1 General Guidelines

- When providing for a specific CEDA business purpose, reasonable costs for meals or entertainment are reimbursable. Entertainment may include, but is not limited to: social, athletic and cultural events with pre-approval by the employee's leader and all reasonable costs must be in accordance with the CEDA's Code of Conduct and Ethics Policy.
- Employees must abide by CEDA's Alcohol and Drug Policy.
- Meal and entertainment expenses must be paid by the most senior CEDA person in attendance when entertaining employees, clients or guests.
- All meals and entertainment expenses must have an original credit card receipt, the original detailed signed receipt and the company name and name of all individuals attending the function. Details and receipts must be attached to the Expense Report.

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5.6.2 Entertainment of Clients/Guests

- Entertainment of clients/guests should be limited to the cost of meals and beverages furnished in a licensed establishment or restaurant. Requests for entertainment of clients/guests over \$500 must be made in advance with approvals as outlined in the Delegation of Authority Policy.
- Any employee(s) hosting a business lunch, dinner or other entertainment event should limit the employees and attending clients/guests to only those who can be expected to contribute directly to the accomplishment of CEDA business, strategy and goals.
- With prior approval from the employee's leader, an employee may entertain business clients/guests and/or employees in their home if it serves a specific CEDA business purpose. Social entertainment of fellow employees other than for those purposes outlined in this section will be considered personal entertainment and is not reimbursable.

5.6.3 Entertainment of Fellow Employees

- The cost of entertaining fellow employees is not reimbursable except in unusual or special circumstances. Such circumstances would include time limitation (extended work day), nature and sensitivity of matters to be discussed, or employee promotion or job performance. An employee is required to receive prior approval from their leader and the Expense Report must outline the purpose of the entertainment and a copy of the receipt identifying the participants and itemizing the food and beverages consumed.

5.7 CEDA Corporate Credit Card

- CEDA company credit cards are to be used for business expenses only.
- CEDA company credit cards are not to be used to pay vendors to circumvent the PO and Accounts Payable process.
- Company credit cards are to be reconciled on a weekly basis in BMO Spend Dynamics.
- All expenses must be accompanied by original receipts, a brief explanation of the expense and all supporting documentation.

5.8 Out-of-Pocket Expenses

- The Out-of-Pocket Expense Form is located on the oneCEDA intranet site.
- Out-of-Pocket expenses must be approved and signed by the employee's respective leader and any additional approvals as required under the Delegation of Authority Policy.
- Out-of-Pocket expense forms are to be sent to the Calgary Accounts Payable Department on a monthly basis to facilitate timely reimbursement and accounting.
- All Out-of-Pocket expense forms must be accompanied by original receipts, a brief explanation of the expense and all supporting documentation.
- All meal and entertainment expenses must indicate party names, company, business purpose and both the original restaurant/entertainment receipt and the credit card receipt as supporting documentation.
- CEDA reserves the right to withhold reimbursement while it investigates expense report items.

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5.9 Other Business Expenses

5.9.1 Telephone

- Expenses incurred on behalf of CEDA in relation to CEDA business are permissible and reimbursable.
- If the employee has been issued a CEDA cell phone this should be used for making telephone calls. To reduce costs, the employee must submit a Mobile Phone Travel Request Form, which can be found on the IT Service Desk Portal.
- Employees travelling on extended business trips may phone home at reasonable intervals at CEDA's expense.
- When possible, avoid making calls from hotels that add surcharges.

5.9.2 Gratuities

- Reasonable amounts for gratuities are 10% to 18% and are reimbursable if services have been provided. Such services include meal and beverage tips and errand services for purposes relating to CEDA business.

5.9.3 Parking and Tolls

- Reasonable amounts for parking and tolls are reimbursable.

5.9.4 Taxi Fares

- Reasonable amounts for taxis are reimbursable when it is the cheapest mode of transportation.

5.9.5 Non-Reimbursable Expenses

- While conducting CEDA business certain expenses are not reimbursable. An example would be motor vehicle violations and any expenses such as newspapers, mini-bars, magazines and movies.

6. Supporting Documents

Document Name	Document Identification	Revision
Incident Management Policy	2-CEDA-ALL-0040	11.0
Corporate Vehicle Policy	N/A	
Alcohol and Drug Policy	PO-HR-CORP-006	
Delegation of Authority	N/A	

7. Revision Record

Revision Date	Section Affected	Changes Made
21-Nov-2019	All	Issued for Implementation
07-Jul-2020	5.1 5.4.2	Removed COO from Approvals Required section Additional detail added to Rental Insurance section

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