

Travel, Working Session and Hospitality Expense Policy

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1.0 Purpose

This Policy provides a framework of accountability and rules to guide the effective oversight of ATRF resources in the reimbursement and payment of travel, meal, working session, hospitality, and other related expenses. This Policy is intended to ensure fair and reasonable practices, and to ensure that individuals are properly reimbursed for expenses incurred on ATRF Business.

2.0 Interpretation

In this Policy:

- 2.1 “Approver” means, with respect to a Claimant, an individual with the authority to approve reimbursements under this Policy;
- 2.2 “Claimant” means any individual described in section 3(1) who seeks reimbursement of an expense under this Policy;
- 2.3 “ATRF Business” means activities intended to promote and achieve the goals and objectives of ATRF;

- 2.4 "Hospitality Expenses" means any expenses incurred in respect of hospitality provided to guests of ATRF or individuals otherwise not engaged in work for ATRF as a matter of courtesy or to facilitate ATRF Business; and
- 2.5 "Working Session Expenses" means any expenses incurred in respect of food or non-alcoholic beverages provided to individuals described in section 3(1) and to any third parties attending meetings held to facilitate ATRF Business.

3.0 Application and Scope

- 3.1 This Policy applies to all expenses incurred claimed in relation to ATRF Business, by or on behalf of:
- Members of the ATRF Board;
 - Members of a Committee of the Board; and
 - ATRF employees.
- 3.2 Notwithstanding subsection (1), this Policy does not apply with respect to any individual employment contractual obligations to make reimbursements or allowances.
- 3.3 This Policy applies regardless of how an expense has been paid for or is being reimbursed (e.g. credit card billed directly to ATRF, direct invoice, etc.).

4.0 General Requirements

- 4.1 Notwithstanding any other provision of this Policy, except section 3(2):
- No expense may be reimbursed except under this Policy.
 - Reimbursement may only be made in respect of expenses incurred in relation to ATRF Business, unless otherwise expressly stated in this Policy.
 - A Claimant shall not claim reimbursement of alcohol as part of a travel or meal expense.
- 4.2 Individuals incurring Hospitality Expenses, Working Session Expenses, travel, meal, accommodation, or related incidental expenses, and other expenses expressly described in this Policy with a credit card billed directly to ATRF shall adhere to the requirements governing reimbursements insofar as possible.
- 4.3 Expenses incurred by one individual on behalf of another must be attributed to the individual for whom those expenses were incurred.
- 4.4 The Vice President, Finance may issue interpretive and/or administrative guidelines in respect of this Policy.
- 4.5 Expenses paid by a third party may not be claimed.
- 4.6 Expenses, which will be reimbursed by a third party, should be claimed from ATRF, in which case the third-party reimbursement will be paid directly to ATRF.

5.0 Approval of Reimbursements

- 5.1 Reimbursements of expenses must be approved in accordance with this Policy and ATRF's established expenditure approval structure. An individual on whose behalf an expense has been incurred shall not approve that expense. Where expenses have been incurred on behalf of the Chief Executive Officer and the entire Board, the expense is to be approved by one such member who has not submitted the expense claim.
- 5.2 Unless otherwise set out in this Policy, a Claimant must submit:
- itemized receipts for all individual expenses exceeding \$15, including the names of all individuals for whom the expense is being claimed; and

- a signed written statement attesting:
 - i. that the expense was incurred and related to ATRF Business; and
 - ii. that the expense has not been claimed previously.
 - expense claims should be submitted within 90 days of being incurred. After 90 days only those expenses supported by itemized receipts will be accepted; non-receipted expenses or meal allowances will not be reimbursed.
- 5.3 Both Claimants and Approvers shall take the following principles into account in determining whether to make claims for and authorize reimbursements:
- ATRF resources are to be used prudently and responsibly with a focus on accountability and transparency. Claimants are neither expected to subsidize costs for ATRF Business, nor are they expected to receive a premium at ATRF's expense;
 - travel, meal, working session, hospitality and other expenses must support ATRF Business objectives;
 - travel, meal, working session, hospitality and other expenses must be necessary and economical with due regard for health, safety and security;
 - prior approval to incur expenses is obtained by the Claimant where the Claimant is in doubt about whether an expense will be covered under this Policy; and
 - claims should be:
 - i. able to withstand scrutiny by plan members and members of the public;
 - ii. properly explained and documented;
 - iii. reasonable; and
 - iv. appropriate.
- 5.4 Approvers are accountable for their decisions, which must be:
- subject to good judgment and informed knowledge of the situation;
 - exercised in appropriate circumstances; and
 - compliant with the principles and requirements set out in this Policy.
- 5.5 It is the responsibility of both the Approver and the Claimant to work out appropriate arrangements that would meet the test of being fair and equitable.
- 5.6 A Claimant may elect to personally incur expenses exceeding those permitted or approved under this Policy. A Claimant must clearly distinguish between ATRF Business and personal expenses.
- 5.7 When a Claimant receives a discount, credit or bonus for travel that reduces the original travel cost, only the net expense may be claimed. This subsection is not applicable when the Claimant receives a rebate, credit or privilege for using a personal credit card.

6.0 Expenses While Travelling on ATRF Business

- 6.1 Accommodation, Meals and Other Expenses
- Accommodations should be selected on the basis of reasonable and practical location and costs. A Claimant requiring overnight accommodation may claim the costs of that accommodation. Preferred government rates may be extended to members for hotel accommodation while travelling on ATRF Business. Identification required for the requesting of the extension of preferred rates to Claimants can be obtained from the Corporate Services Department.
 - If a Claimant chooses to stay with friends or relatives, the member may claim receipted expenses up to \$50 for each night. This amount is intended to allow for incurred related expenses and suitable recognition for the host.

- When a Claimant is absent from his/her place of residence over regular meal time, and incurs an expense for a meal while travelling on ATRF Business, the Claimant may claim either:
 - i. the actual expense of the meal, excluding alcoholic beverages, plus a gratuity of up to 20%; or
 - ii. a meal allowance in accordance with the following amounts:
 - Breakfast \$10
 - Lunch \$15
 - Dinner \$25
- Claimant may claim meal expenses incurred while attending conferences, seminars, or training courses in the greater Edmonton area when the meal involves continued discussions with session participants.
- For each day away, a Claimant may claim for incurred personal out-of pocket incidental expenses to a maximum of \$15. These include tips for luggage handling, non-receipted snacks, newspapers, etc.
- A Claimant may claim the expense:
 - i. of internet connectivity required to conduct ATRF Business;
 - ii. of one personal long-distance telephone call for each day away;
 - iii. for laundry and dry cleaning expenses incurred after three consecutive nights while travelling.

6.2 Transportation

- By Personal Vehicle
 - i. When a Claimant's personal vehicle is used, a claim may be submitted for 52 cents per kilometer travelled.
 - ii. Where the Claimant is an ATRF employee, the departure and return point is deemed to be from the ATRF office except when the Claimant travels directly to the destination from home and returns home and the distance travelled is less than it would be to and from the ATRF office.
 - iii. A claim may be submitted for parking charges related to the use of a personal vehicle.
 - iv. Car allowances provided for the Chief Executive Officer and Chief Investment Officer shall be paid in lieu of travel and all parking expense claims in the greater Edmonton area, including St. Albert and Sherwood Park.
- By Air, Bus, Rail, Rental Vehicle, or Taxi
 - i. A member may claim the full cost of economy fare air, bus or rail public transportation.
 - ii. Subject to prior approval of the Approver, business class air travel is allowed for a Claimant traveling on ATRF Business on flights leaving North America.
 - iii. A Claimant travelling on ATRF business to a location outside of North America must obtain approval of the Approver prior to purchasing a business class ticket for air travel. The Claimant should provide a written explanation (emails are acceptable) of the reason for the business travel, the period of business travel and the approximate related air travel costs for approval. When submitting the expense claim, the Claimant must attach a copy of the written approval for business class air travel.
 - iv. If a rental vehicle is used, the Claimant may claim the total charge, including insurance and fuel.

- v. If a taxi is used, the Claimant may claim the total charge plus a gratuity of up to 15%.
- Weekend Travel
If, in order to accommodate ATRF Business travel requirements that occur on a Friday and the immediately following Monday, or to take advantage of more cost-effective airline seat sale requirements, a Claimant chooses to stay over the required nights, the Claimant shall be reimbursed for the cost of accommodation, meals, and other expenses otherwise permitted under this Policy. Subject to the aforementioned, expenses incurred for the period between the meeting dates and for the required nights may be claimed.
- Other Travel Routes or Modes of Transportation
If an Approver has authorized transportation by a Claimant that is not the most direct, practical or cost-effective, the Claimant may claim the lesser of:
 - i. the actual expense of the transportation; or
 - ii. an amount equivalent to the expense of the most direct, practical and cost-effective route and mode of transportation that would otherwise have been allowed under this Policy.

7.0 Foreign Exchange

- 7.1 Travel expenses claimed on a receipt basis on a foreign currency will be reimbursed in equivalent Canadian currency which recognizes the foreign currency exchange rate. Documentation of the foreign currency exchange rate paid must accompany the expense claim.
- 7.2 Claimants may claim reimbursement of service charges incurred due to exchanges of foreign currency purchased for the ATRF Business trip after travelling on business outside Canada. Supporting documentation is required. Claims for these expenses should accompany the claim for other expenses associated with the same trip.

8.0 Working Session Expenses

- 8.1 A Claimant may claim reimbursement of Working Session Expenses.
- 8.2 An Approver shall pre-approve in writing any Working Session Expenses of \$1,500 or over before any arrangements are made.

9.0 Hospitality Expenses

- 9.1 A Claimant may claim Hospitality Expenses if the hospitality:
 - is provided in an economical and consistent manner;
 - facilitates ATRF Business; and
 - is considered desirable as a matter of courtesy or protocol.
- 9.2 A Claimant may only claim Hospitality Expenses if the event involves one or more participants who are not described in section 3(1).
- 9.3 Hospitality Expenses of \$600 or more require prior written approval of the CEO or Board Chair.
- 9.4 In cases where alcohol is provided, the arrangements should ensure the alcohol is provided in a responsible manner.
- 9.5 Claimants and Approvers shall strive to minimize Hospitality Expenses where possible, having due regard for the nature, size and intended business purpose of the hospitality event.
- 9.6 A Claimant shall ensure that:
 - the attendance of each ATRF representative is documented and justified;

- the number of ATRF representatives attending the event is minimized and limited to those who have the most direct involvement with the business purpose of the event; and
 - partners of ATRF representatives attend only when required by protocol.
- 9.7 All claims for reimbursement of Hospitality Expenses shall include the following details:
- purpose;
 - date(s); and
 - location.