

Corporate Travel, Hospitality, Conference and Event Policy Royal Canadian Mint

Policy # 51

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Corporate Travel, Hospitality, Conference and Event Policy

<u>Policy Number:</u>	51
<u>Effective Date:</u>	February 29, 2016
<u>Related Policies or Regulations:</u>	RCM - Code of Conduct (No. 1) RCM - Drug and Alcohol Policy (No. 3) RCM - Conflict of Interest, Post-Employment and Business Conduct (No. 38) RCM - Delegation of Authority (No. 41) RCM - 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
<u>Contact Officer:</u>	Vice-President, Finance & Administration and CFO

1. Context

- 1.1. Parliament and Canadians expect the Royal Canadian Mint (RCM) to be well managed with the prudent stewardship of public funds, and the effective, efficient and economical use of public resources. In doing so, they also expect the RCM 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 government expenditures.
- 1.2. It is also understood that a range of travel, hospitality and conference related activities are necessary in order for the RCM to effectively deliver goods and services to Canadians, other customers and stakeholders.
- 1.3. This policy is a key financial management instrument that requires the RCM 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 the RCM will focus travel expenditures on core mandate activities and where travel is required the RCM will maintain financial business processes that minimize expenditures. In addition, the RCM 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 Royal Canadian Mint, members of the Board of Directors, as well as others engaged to carry out work on behalf of RCM.
- 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. This policy was originally issued on March 6, 1989 under the authority of the President and Master of the RCM and revised on April 3, 1995. Policy revisions were approved by the Board of Directors and issued under the authority of the President and CEO of the Mint effective on January 1, 2004, January 1, 2005, January 1, 2007, June 17, 2007, and December 1, 2008. Subsequent revisions were issued under the authority of the President and CEO, effective September 9, 2009, May 3 and December 6, 2010, April 1, 2012, March 19, 2015, May 29, 2015, October 9, 2015 and February 29, 2016. The February 29, 2016 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 RCM objectives or operations, including RCM working sessions, work planning meetings, advisory



and corporate management committees and staff retreats. Business meetings may or may not involve non-RCM employees. Typically, meetings that take place as part of sound management and governance of the RCM 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 Royal Canadian Mint’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 RCM employees, Members of the Board of Directors, and non-RCM 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 (eg. 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 (eg. 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 RCM’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 RCM employees or Members of the Board of Directors or non-RCM 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 RCM’s core mandate.
- 4.12. **External Hospitality** is defined as Hospitality extended to non-RCM employees and will likely require the attendance or participation of RCM 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-RCM employees in events which are necessary for the effective conduct of RCM business and for courtesy, diplomacy or protocol purposes. In some circumstances and within restrictions defined in this policy, hospitality can also be provided to



RCM employees and Members of the Board of Directors. In situations involving non-RCM 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 RCM 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 RCM 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 RCM 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 20 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 Royal Canadian Mint’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-RCM employee** – any person who is not employed by the Royal Canadian Mint.
- 4.21. **Office Holder** – Member of the Board of Directors of the Royal Canadian Mint.
- 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. **RCM core mandate** – to mint coins in anticipation of profit, except the RCM shall not anticipate profit with respect to the provision of any goods and services to Her Majesty in right of Canada, including the minting of circulation coins. The core mandate scope extends to the RCM’s exercise of its powers with respect to the coins of the currency of Canada; coins of the currency other than Canada; gold, silver and other metals; and medals, plaques, tokens and other objects made or partially made of metal.
- 4.25. **RCM employee** – any person employed by or who receive employment remuneration from the Royal Canadian Mint, 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 RCM travel.
- 4.29. **Traveller** – a person who is authorized to travel on RCM business.
- 4.30. **Trip** – the journey covered from where the traveller commences air travel (ie. 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 the RCM’s core mandate.

5.2. Expected Results:

- 5.2.1. The RCM 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 the RCM’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 RCM business.

6. **Requirements**

6.1. The President and CEO is responsible for:

- 6.1.1. Approving RCM’s total annual budgets for travel, hospitality and conferences.
- 6.1.2. Ensuring that effective RCM 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,



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 RCM'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 RCM's core mandate, objectives and priorities;
 - 6.1.2.4. Expenditures with respect to the annual RCM 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 RCM'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 RCM, 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 RCM's Annual Report.
- 6.2. The Vice-President, Finance and Administration & CFO 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 RCM'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 RCM 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 Vice-President, Finance and Administration & CFO is responsible for supporting the President and CEO by overseeing the implementation and monitoring of this policy at RCM; 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 Treasury & Risk Management 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. The Director of 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 RCM with those responsible for implementing the requirements of this policy.

- 8.2. In support of the responsibility of the President and CEO, the Vice-President, Finance and Administration & CFO 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 Treasury & Risk Management Department.

SECTION 1: SPECIFIC REQUIREMENTS FOR TRAVEL

10. Introduction

10.1. Travel covers a large spectrum of legitimate activities that are necessary to support the RCM in the delivery of its mandate. Travel may also support other RCM objectives and priorities. The specific requirements set out in this Section are in addition to terms and conditions of reimbursement of travel on RCM 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 the RCM 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 the RCM’s core mandate or legislative or legal requirements;
- b. Travel related to the engagement of key stakeholders who support the RCM’s ongoing working relationships or operations;
- c. Travel that is necessary to support sound internal governance of the RCM 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 RCM Travellers is to be limited to the minimum necessary to deliver the business of RCM. 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 #41.
- 12.2. In accordance with the Delegation of Authority Policy #41, all travel plans must be pre-authorized using the Authority to Travel and Advance form (see Annex 1A) or Blanket Travel Authority form (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 and Advance form or Blanket Travel Authority form does not apply to:
 - a. Local travel using means such as taxis, public transportation, or vehicles for the conduct of RCM day to day business, such local transportation can be authorized by the appropriate manager.
 - b. Travel required to enable the RCM 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 RCM 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 the RCM'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 Form (see Annex 1A) or Blanket Travel Authority Form (see Annex 1B) and having this form signed by the appropriate individual(s);

- 13.1.4. submit a copy of the approved and signed Authority to Travel and Advance Form to Finance, prior to commencing travel;
 - 13.1.5. claim for only eligible allowances and legitimate and actual expenses incurred;
 - 13.1.6. 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;
 - 13.1.7. submit completed and approved travel expense claims on the authorized form with necessary supporting documentation, including receipts and explanations as required, within 30 days of completing the trip; and
 - 13.1.8. 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 RCM business;
 - 13.2.2. travel is pre-authorized and that the traveller's Authority to Travel and Advance Form is fully completed prior to signing;
 - 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 RCM are in compliance with this policy.
- 13.3. The Finance Department 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. The Treasury & Risk Management Department shall manage all aspects of RCM'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 RCM's designated travel provider, American Express Travel. The RCM has negotiated preferred pricing with the travel provider. Reservations should be made as early as possible to take advantage of advance purchase discounts. American Express Travel can be reached at:

Online (American Express Online Booking Tool):



xxx

By telephone:

Reservation line: xxx (Canada & USA only) or call collect at
xxx (Worldwide).

Once connected please select your language preference and then option 2 for off-line bookings.

By e-mail:

Outside e-mail: xxx

Office hours: Mon – Fri 8:00 a.m. to 5:00 p.m. EST

Emergency Travel Arrangements: After normal business hours, travellers may use American Express’ 24 hour toll free Emergency Travel Centre. This service should only be used when required as there is a service charge levied for each call. The phone number is xxx for Canada & USA or call collect at xxx anywhere else in the world.

Traveller Profile: All RCM employees must have a Traveller Profile on file with American Express Travel before any travel is booked. A Traveller Profile can be created online at xxx

Detailed instructions on how to create a Traveller Profile are set out in Annex 1H. 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. Updated information is also available through “xxx” service which can be accessed through: xxx 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 RCM business provided they obtain special pre-authorization from their Vice-President. The Vice-President should ensure that the travel expenses paid by RCM are no greater than what it would be if the employee did not take the personal/vacation leave. See Interpretation Bulletin #ITB 051-001 for more details.
- 14.4. **Spouse/Partner Accompaniment:** The RCM 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 RCM 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 paper 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 the Finance department and returning these as soon as possible to American Express Travel 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's department. 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. RCM's designated corporate travel card is the American Express 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 (unless they are related to travel and lodging expenses incurred while on RCM business such as hotel movies and mini-bar charges).
- 15.2. All employees expected to travel on behalf of RCM on a regular basis and/or required to incur hospitality expenses in the normal course of business, should acquire an American Express Corporate card. Application forms are available from the Treasury & Risk Management department and must be signed by the employee's Director, Senior Director, Managing Director, Executive Managing 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 American Express Cardholder Agreement and the Corporate Card Agreement between RCM and the employee. Delinquency fees and financing charges are the responsibility of the cardholder.
- 15.4. The cardholder is responsible for reporting to the Finance department, 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 either be charged to the traveller's corporate travel credit card or to RCM's Central Billing Account established with the travel provider.

17. Cash / Travel Advances

- 17.1. Employees provided with an American Express 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 American Express 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 \$300.00 Canadian and \$3,000.00 Canadian respectively (or the equivalent in a foreign currency). Service fees are reimbursable.

17.2. Employees who do not have an American Express Corporate card and require a cash advance for corporate travel, must submit a completed and approved "Authority to Travel and Advance" form to Finance – Accounts Payable. The amount of the advance should be based on a reasonable estimate of the total anticipated expenses to be paid using the cash.

17.2.1. Finance will provide for the advance by having the funds electronically deposited to the employee's bank account. Bank account details must be on file in order for the employee to receive an electronic deposit. The cut-off to request an electronic deposit is end of day Tuesday for deposit into the bank account on Thursday. At this time the electronic deposit option is only available for Canadian dollars.

18. Frequent Traveller / Loyalty Programs

18.1. RCM 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 RCM. 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 RCM'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 RCM'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. RCM will not issue a T4 or T4A slip 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, the following guidelines should be used when practical and based on available options and schedules.
- 19.1.1. No more than the President and CEO and two Vice-Presidents should travel together.
 - 19.1.2. No more than two of the following should travel together, without the prior permission of a Vice-President or the President and CEO:
 - 19.1.2.1. Vice-Presidents, Executive Managing Directors, Managing Directors, Senior Directors or Directors in a direct reporting line;
 - 19.1.2.2. Executive Managing Directors, Managing Directors, Senior Directors or Directors reporting to the same Vice-President;
 - 19.1.2.3. Executive Managing Directors, Managing Directors, Senior Directors or Directors and other management staff in a direct reporting line.
 - 19.1.3. No more than twelve employees should travel together on the same flight, without the prior permission of the Vice-President, Finance & Administration.
- 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 divisional 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.
- 19.3. Air Canada and other airlines may offer discounts in the form of convention fares when 10 or more employees are travelling to the same location for a particular event or function (e.g. meeting, coin show, conference). These fares, depending on class of service, may be better than those typically available to RCM for regular travel. Before any travel is booked, the RCM organizer/coordinator for this event or function should contact the Treasury department. The Treasury department will assess what is most economical for the RCM and provide further directions to the organizer/coordinator for communication to the travellers.

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 a RCM Central Billing Account unless the traveller provides their American Express Corporate card at the time of booking or has identified this preference in their Traveller Profile with American Express Travel. Under no circumstances are personal credit cards to be used for paying airfares.
- 20.5. All airline tickets must be booked by American Express Travel. The standard for air travel is outlined in the below table. 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 (eg. Toronto), baggage fees assessed by different airlines, arrival time to meet a commitment (eg. 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 American Express Travel. 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 American Express Travel, a written justification must be included with the Travel Authority and Advance From 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 American Express Travel, a written justification must be included with the Travel Authority and Advance From 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. A copy of all exceptions must be filed with the Vice-President, Finance & Administration and CFO. 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	Functional Directors (Level G & H)	All Other Employees
Canada	Business	Business	Discounted Economy except where trips are 850 air kilometres or more one way <u>and</u> where continuous air travel exceeds 4 hours, in which case Discounted Business is allowed	Discounted Economy except where trips are 850 air kilometres or more one way <u>and</u> where continuous air travel exceeds 4 hours, in which case Discounted Business is allowed	Discounted Economy
USA	Business	Business	Discounted Economy except where trips are 850 air kilometres or more one way <u>and</u> where continuous air travel exceeds 4 hours, in which case Discounted Business is allowed	Discounted Economy except where trips are 850 air kilometres or more one way <u>and</u> where continuous air travel exceeds 4 hours, in which case Discounted Business is allowed	Discounted Economy
Caribbean	Business	Business	Discounted Business	Discounted Business	Discounted Economy. Discounted Business allowed where continuous air travel exceeds 9



					hours
Central America	Business	Business	Discounted Business	Discounted Business	Discounted Economy. Discounted Business allowed where continuous air travel exceeds 9 hours
South America	Business	Business	Discounted Business	Discounted Business	Discounted Economy. Discounted Business allowed where continuous air travel exceeds 9 hours
European Union	Business	Business	Discounted Business	Discounted Business	Discounted Economy. Discounted Business allowed where continuous air travel exceeds 9 hours
Eastern Europe	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 time exceeds 9 hours
Middle East	Business	Business	Discounted	Discounted	Discounted



			Business	Business	Economy. Discounted Business allowed where continuous air time exceeds 9 hours
Africa	Business	Business	Discounted Business	Discounted Business	Discounted Economy. Discounted Business allowed where continuous air time exceeds 9 hours
Oceania	Business	Business	Discounted Business	Discounted Business	Discounted Economy. Discounted Business allowed where continuous air time 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 Winnipeg and Ottawa, 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 (ie. workplace city) 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 Flex 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) To accompany customers that are booked on a higher fare class; or
- (4) 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 a RCM Central Billing Account unless the traveller provides their American Express Corporate card at the time of booking or has identified this preference in their Traveller Profile with American Express Travel. 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 RCM business, either on an occasional or continual basis, is at the owner's risk and RCM will not reimburse expenses or losses incurred because of mechanical failure, road hazards, traffic or parking violations or accidents. Unless pre-approved by the divisional Vice-President, the 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 \$1,000,000 for public liability and property damage. Employees, for their own protection, should confirm with their automobile insurers that occasional business use is covered. See Interpretation Bulletin #ITB 051-002 for more details.
- 22.3. Employees who are authorized to use their private cars for travel on RCM 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 divisional 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 if an upgrade is provided at no additional cost.
- 23.4. In addition to all drivers, RCM should be named or identified on the lease/rental agreement to ensure that all parties are properly insured (e.g. John Smith / Royal Canadian Mint).
- 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 American Express Corporate card have automatic CDW coverage. For those situations where the American Express Corporate card is not used, CDW coverage is provided under RCM’s insurance program provided RCM 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 costcentre/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 RCM 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 RCM and its travelers.
- 24.3. The use of RCM issued taxi chits are prohibited as a means of payment when travel is authorized under an Authority to Travel and Advance form. Use of taxi chits are permitted for local travel (where the form 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), with the exception of the following frequently travelled cities, where the specified rate is considered acceptable:
 - a. Ottawa: a rate not to exceed \$180/night;
 - b. Winnipeg: a rate not to exceed \$155/night;
 - c. Toronto: a rate not to exceed \$180/night;
 - d. Montreal: a rate not to exceed \$170/night;
 - e. Vancouver: a rate not to exceed \$190/night;
 - f. Calgary: a rate not to exceed \$180/night;
 - g. Las Vegas: a rate not to exceed \$145/night.

The above amounts are exclusive of taxes.

- 25.2.1. The above City Rate Limits and the specified acceptable rate for the identified frequently travelled cities do not apply to members of the Board of Directors and the President and CEO. Furthermore, at their discretion, members of the Board of Directors and the President and CEO may choose to book and stay at a standard guest room situated on the Fairmont Hotel Gold floors.
- 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 American Express travel counselor or American Express/RCM 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 RCM 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 RCM 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. An exception is being made for meals consumed in New York City and Los Angeles City, specifically for Directors (level G and above) and Vice-Presidents. In lieu of the applicable meal allowances, this particular group of 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 co-workers 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 (ie. breakfast, lunch or dinner) and be included in the traveller’s expense claim.
- 26.1.3. No meal allowances should be claimed for meals in transit which are included in transportation charges, or for meals prepaid by RCM for employees attending conferences or courses, when entertained by others, included in the hotel rate, or when claiming hospitality expenses for meals.
- 26.1.4. Unless otherwise covered by terms and conditions of employment or collective agreement, meals 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. service charges to purchase traveller cheques;
 - 27.1.3. parking;
 - 27.1.4. fax and telegram services;
 - 27.1.5. telephone costs for business purposes (use of corporate calling card is highly recommended where feasible);
 - 27.1.6. personal telephone costs (reasonable amount);
 - 27.1.7. remote computer access / internet connection / WiFi costs for RCM business purposes;
 - 27.1.8. cost of reasonable amounts of bottled water;
 - 27.1.9. 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;
 - 27.1.10. advance seat selection where warranted (ie. to make flight connection, to work on flight) and properly documented, subject not to exceed \$50 for any flight segment;



- 27.1.11. necessary costs incurred for transporting required personal effects or RCM-owned equipment at excess luggage rates are reimbursed;
 - 27.1.12. costs incurred for rental of equipment or meeting rooms;
 - 27.1.13. costs incurred by an employee when representing RCM at an official function shall be reimbursed. These costs include such items as the rental of formal attire, etc.
 - 27.1.14. annual fee, if applicable, associated with the RCM designated corporate travel card;
 - 27.1.15. 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;
 - 27.1.16. loss or damage to personal items (other than luggage) that are required by the traveller in performing his/her RCM 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
 - 27.1.17. 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 or travellers' cheques 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. Travel expenses incurred in foreign currencies will be reimbursed at conversion rates that protect the employee from personal loss but at the same time respect a principle that employees should exercise reasonable care to obtain favourable exchange rates for RCM.
- 29.3. Where a Corporate credit card is used, the actual charge to RCM 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. The Finance division 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 or the RCM's physician, an employee's condition resulting from illness or injury while travelling on RCM business warrants the transportation of the employee to another location for

medical care; such costs will be reimbursed by the RCM. 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 divisional Vice-President and must be within the limits stipulated in this policy. If any portion of such cost is collectible from an insurance company, RCM'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 travelling on RCM business, the RCM will make every reasonable effort to assist the next-of-kin in making transportation or funeral arrangements. If the death is due to an eligible accident under the RCM's travel and accident insurance policy, the death benefits paid under this policy will be paid to the employee's designated beneficiary for Supplemental Death Benefits, as shown in the Human Resources Division's records.

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 American Express, 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 RCM 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, American Express 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. For further information refer to the American Express' Certificate of Insurance which accompanies their Corporate card.

33. Expense Reporting and Reimbursement

- 33.1. Travellers must submit signed and approved travel expense reports and travel authority forms, with all required original itemized receipts and supporting documentation to the Finance department within 30 days of completing the trip. Expense reports received after the 30 day period will be forwarded to the appropriate Vice-President for approval. See Annex 1E for specific filing procedures and requirements.



- 33.2. When original itemized receipts are not available, a full explanation of the expense and the reason for the missing receipt is required. The traveller’s manager must initial this explanation.
- 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. Forms for providing bank account information are available from Finance. RCM 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 RCM, a personal cheque, signed traveller’s cheques or money order must be attached to the completed travel claim form. Monies owed to the RCM and not paid earlier than 30 days of completing the trip or upon submission of the completed travel expense claim, must be forwarded to the Vice-President, Finance and Administration & CFO for review and approval. It is not RCM’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 RCM is not covered under this policy. Such expenses are covered in accordance with arrangements between the employee and the RCM Human Resources department.

35. Authority to Travel and Advance Form and Blanket Travel Authority Form

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

36. Car Mileage Rates

- 36.1. Please refer to Annex 1C.

37. Car Rental Quick Reference Guide

- 37.1. Please refer to Annex 1D.

38. Expense Reporting: Filing Procedures and Requirements

- 38.1. Please refer to Annex 1E.

39. General Travel Safety Tips

- 39.1. Please refer to Annex 1F.

40. Corporate Travel, Hospitality, Conference and Event Policy Interpretation Bulletins



40.1. Please refer to Annex 1G.

41. Traveller Profile

41.1. Please refer to Annex 1H.



Annex 1A – Authority to Travel and Advance Form

		Travel Authority and Advance / Autorisation de voyager et d'avance de fonds	TA # / N° d'autorisation : 	
This form must be completed and have the required approvals and authorizations prior to any travel arrangements being made. Travel must be authorized and approved in accordance with the Delegation of Authority Policy #41. Once completed and authorized, this form must immediately be sent to the RCM Finance department, prior to the start of travel. Avant d'entreprendre les préparatifs de voyage, vous devez remplir ce formulaire et obtenir les approbations et autorisations requises, conformément à la politique n°41 – Délégation des pouvoirs. Vous devez ensuite remettre le formulaire dûment rempli et approuvé à la section des Finances de la MRC, et ce, avant le début du voyage.				
Part A - Information / Partie A - Information				
<input checked="" type="radio"/> Travel Authority and Advance / Autorisation de voyager et d'avance de fonds <input type="radio"/> Blanket Travel Authority / Modèles d'autorisation générale de voyager				
1. Name of Traveller / Nom du voyageur *		2. Cost Centre / Centre de coûts *		
3. Traveller Type / Type de voyageur *				
Select Traveler Type / Sélectionnez le type de voyageur * <input type="button" value="v"/>				
4. Travel Category / Catégorie de voyage *		4.(a) If "other", please provide detailed explanation / Si « autre », veuillez fournir une explication détaillée		
Travel category - Choisir la catégorie * <input type="button" value="v"/>				
5. Purpose of Travel / Objet du voyage *		5.(a) Purpose of travel –other		
Select Purpose of Travel / Objet du voyage * <input type="button" value="v"/>				
6. Number of Travellers and Rationale / Nombre de voyageurs et justification				
7. Rationale for not selecting virtual presence or other remote meeting solutions / Raison pour laquelle la présence virtuelle ou une autre solution de réunion à distance n'a pu être appliquée				
8. Comments / Commentaires				
Part B - Travel Itinerary and Estimated Cost / Partie B - Itinéraire et coût estimatif				
Start/End Dates	To and From Destinations	Mode of Transportation / Mode de transport	Rationale / Justification	Estimated Cost / Coût estimatif
<input type="text"/> <input type="button" value="c"/>	<input type="text"/>	Select Transporta <input type="button" value="v"/>	<input type="text"/>	0.00
<input checked="" type="checkbox"/> Insert item				
Did you select the lowest available airfare?			If No, Please provide rationale	
<input type="radio"/> Yes <input type="radio"/> No			Select... <input type="button" value="v"/>	
If "other", please provide detailed explanation / Si « autre », veuillez fournir une explication détaillée				
<input type="text"/>				



Meals & Incidentals / Repas et frais accessoires	Estimated Cost / Coût estimatif	Other (Specify) / Autre (préciser)	Estimated Cost / Coût estimatif
Breakfast / Petit déjeuner	0.00		0.00
Lunch / Déjeuner	0.00		0.00
Dinner / Dîner	0.00		0.00
Incidentals / Frais accessoires	0.00		0.00
Total Estimated Cost / Coût estimatif total			\$0
Part C - Traveller / Partie C - Voyageur			
<p>The authority forms is part of RCM's Travel, Hospitality, Conference and Event Policy #51. By signing this form, you declare having read and understood RCM's Travel, Hospitality, Conference and Event Policy #51 and agree to its terms and conditions prior to requesting this authority. Ce formulaire d'autorisation fait partie de la politique n° 51 de la MRC sur les voyages, l'accueil, les conférences et les événements. En signant ce formulaire, vous déclarez avoir lu et compris la politique n° 51, et vous en acceptez les modalités avant de soumettre cette demande d'autorisation.</p>			
Traveller Signature		Date	
Part D - Request for Advance / Partie D - Demande d'avance de fonds			
Amount / Montant		Date required / Date requise	
Part E - Approval / Partie E - Approbation			
<p>CEO approval required where total estimated travel cost exceeds \$7,500. VP (or CEO approval where VP is the Traveller) required where: (1) Exceptions to allowable airfare class; (2) Combining personal & business travel; (3) Use of personal vehicle where kilometer allowance in excess of lowest practical commercial carrier fare; (4) leasing a car; or (5) accommodation rates in excess of City Rate Limit or the allowable Ottawas \$180/night, Winnipeg \$155/night, Toronto \$180/night, Montreal \$170/night, Vancouver \$190/night, Calgary \$180/night, and Las Vegas \$145/night rates. Il faut obtenir l'approbation du président lorsque le coût estimatif total du voyage dépasse 7 500 \$. Il faut obtenir l'approbation d'un vice-président (ou du président si le voyageur est vice-président) dans les cas suivants : 1) exceptions à la classe de service permise; 2) combinaison d'un voyage d'affaires et d'un voyage personnel; 3) utilisation d'un véhicule personnel si le taux de parcours kilométrique permis dépasse le tarif le moins élevé demandé par un transporteur commercial; 4) location à bail d'un véhicule; 5) tarifs d'hébergement qui dépassent les limites de tarifs d'hébergement ou les tarifs fixés pour les villes d'Ottawa (180 \$ la nuit) et de Winnipeg (155 \$ la nuit) de Toronto (180 \$ la nuit), de Montréal (170 \$ la nuit), de Vancouver (190 \$ la nuit), de Calgary (180 \$ la nuit) et de Las Vegas (145 \$ la nuit).</p>			
Approved by Traveller's Manager with signing authority (PRINT NAME) / Approuvé par le chef du voyageur, qui possède le pouvoir de signature approprié (Nom en lettres moulées)		Signature of Traveller's Manager / Signature du chef du voyageur	
		Date	
Approved by V.P. or CEO/President (as required) / Approuvé par le vice-président ou le président (au besoin)		Date	
FOR FINANCE USE ONLY / SECTION RÉSERVÉE AUX FINANCES			
Advance Payment Reference Number / Numéro de référence de l'avance de fonds			
Date Issued / Date d'émission			
Submit Request			

Form version / Formulaire : 1.0.0.554



Annex 1B – Blanket Travel Authority Form

		<h3 style="margin: 0;">Blanket Travel Authority / Modèles d'autorisation générale de voyager</h3>	TA # / N° d'autorisation : <div style="background-color: yellow; height: 15px; width: 100%;"></div>
This form must be completed and have the required approvals and authorizations prior to any travel arrangements being made. Travel must be authorized and approved in accordance with the Delegation of Authority Policy #41. Once completed and authorized, this form must immediately be sent to the RCM Finance department, prior to the start of travel. Avant d'entreprendre les préparatifs de voyage, vous devez remplir ce formulaire et obtenir les approbations et autorisations requises, conformément à la politique n°41 – Délégation des pouvoirs. Vous devez ensuite remettre le formulaire dûment rempli et approuvé à la section des Finances de la MRC, et ce, avant le début du voyage.			
Part A - Information / Partie A - Information			
<input type="radio"/> Travel Authority and Advance / Autorisation de voyager et d'avance de fonds <input checked="" type="radio"/> Blanket Travel Authority / Modèles d'autorisation générale de voyager			
Blanket travel authority (<i>autorisation générale de voyager</i>) - 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 prior approval from the employer for each individual trip. / Autorisation générale de voyager (<i>blanket travel authority</i>) – permission d'effectuer un déplacement de nature continue ou répétitive, sans qu'il y ait de variation quant aux modalités des voyages et lorsque ce n'est pas pratique ou administrativement efficace d'obtenir une approbation préalable de l'employeur pour chaque voyage individuel.			
Blanket Travel Authority – Fiscal Year / Autorisation générale de voyager - EXERCICE FINANCIER :		Blanket Travel Authority Geographic location / Autorisation générale de voyager - Lieu géographique :	
Select Fiscal Year / Sélectionnez le exercice financier... <input type="text"/>			
Start Date <input type="text"/>		End Date <input type="text"/>	
Maximum number of consecutive travel days / Nombre maximal de jours de voyage consécutifs :		Maximum dollar value/limit per trip / Valeur maximale en dollars/limite pour chaque voyage distinct :	
1. Name of Traveller / Nom du voyageur *		2. Cost Centre / Centre de coûts *	
<input type="text"/>		<input type="text"/>	
3. Traveller Type / Type de voyageur *			
Select Traveler Type / Sélectionnez le type de voyageur <input type="text"/>			
4. Travel Category / Catégorie de voyage *		4.(a) If "other", please provide detailed explanation / Si « autre », veuillez fournir une explication détaillée	
Travel category - Choisir la catégorie <input type="text"/>			
5. Purpose of Travel / Objet du voyage *		5.(a) Purpose of travel –other	
Select Purpose of Travel / Objet du voyage <input type="text"/>			
6. Number of Travellers and Rationale / Nombre de voyageurs et justification			
<input type="text"/>			
7. Rationale for not selecting virtual presence or other remote meeting solutions / Raison pour laquelle la présence virtuelle ou une autre solution de réunion à distance n'a pu être appliquée			
<input type="text"/>			
8. Comments / Commentaires			
<input type="text"/>			



Part E - Approval / Partie E - Approbation		
<p>CEO approval required where total estimated travel cost exceeds \$7,500. VP (or CEO approval where VP is the Traveller) required where: (1) Exceptions to allowable airfare class; (2) Combining personal & business travel; (3) Use of personal vehicle where kilometer allowance in excess of lowest practical commercial carrier fare; (4) leasing a car; or (5) accommodation rates in excess of City Rate Limit or the allowable Ottawa \$180/night, Winnipeg \$155/night, Toronto \$180/night, Montreal \$170/night, Vancouver \$190/night, Calgary \$180/night, and Las Vegas \$145/night rates. Il faut obtenir l'approbation du président lorsque le coût estimatif total du voyage dépasse 7 500 \$. Il faut obtenir l'approbation d'un vice-président (ou du président si le voyageur est vice-président) dans les cas suivants : 1) exceptions à la classe de service permise; 2) combinaison d'un voyage d'affaires et d'un voyage personnel; 3) utilisation d'un véhicule personnel si le taux de parcours kilométrique permis dépasse le tarif le moins élevé demandé par un transporteur commercial; 4) location à bail d'un véhicule; 5) tarifs d'hébergement qui dépassent les limites de tarifs d'hébergement ou les tarifs fixés pour les villes d'Ottawa (180 \$ la nuit) et de Winnipeg (155 \$ la nuit) de Toronto (180 \$ la nuit), de Montréal (170 \$ la nuit), de Vancouver (190 \$ la nuit), de Calgary (180 \$ la nuit) et de Las Vegas (145 \$ la nuit).</p>		
		<input type="text"/>
<p>Approved by Traveller's Manager with signing authority (PRINT NAME) / Approuvé par le chef du voyageur, qui possède le pouvoir de signature approprié (Nom en lettres moulées)</p>	<p>Signature of Traveller's Manager / Signature du chef du voyageur</p>	<p>Date</p>
		<input type="text"/>
<p>Approved by V.P. or CEO/President (as required) / Approuvé par le vice-président ou le président (au besoin)</p>		<p>Date</p>
FOR FINANCE USE ONLY / SECTION RÉSERVÉE AUX FINANCES		
<p>Advance Payment Reference Number / Numéro de référence de l'avance de fonds</p>	<input type="text"/>	
<p>Date Issued / Date d'émission</p>	<input type="text"/>	
<input type="button" value="Submit Request"/>		

Form version / Formulaire : 1.0.0.554



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:

Ottawa:	a rate not to exceed \$180/night exclusive of taxes
Winnipeg:	a rate not to exceed \$155/night exclusive of taxes
Toronto:	a rate not to exceed \$180/night exclusive of taxes
Montreal:	a rate not to exceed \$170/night exclusive of taxes
Vancouver:	a rate not to exceed \$190/night exclusive of taxes
Calgary:	a rate not to exceed \$180/night exclusive of taxes
Las Vegas:	a rate not to exceed \$145/night exclusive of taxes

Please refer to reference link for City Rate Limits: <http://rehelv-acrd.tpsgc-pwgsc.gc.ca/preface-eng.aspx#allcityratelimits>

All accommodation rates in excess of the City Rate Limits and the Ottawa, Winnipeg, Toronto, Montreal, Vancouver, Calgary and Las Vegas rates, must be documented, justified and pre-approved by the traveller’s Vice-President or President and CEO. Documentation (information from American Express travel counselor or American Express/RCM online travel booking tool) should include available hotels and related rates to support the request. A copy of all exceptions must be filed with the Vice-President, Finance & Administration and CFO.

The Mint has pre-negotiated accommodation rates at the following properties:

xxx
xxx

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/recherche-search-eng.aspx>

MEAL ALLOWANCES (EFFECTIVE APRIL 10, 2017)

The meal allowances for Canada & USA are currently updated every April 1 and October 1 by the National Joint Council. Unless otherwise determined by the VP, Finance &



Administration and CFO, the RCM will also update their meal allowances following the National Joint Council updates.

Meal allowances for travel in Canada & USA (except Yukon, Alaska, N.W.T and Nunavut) are paid in accordance with the rates published by the National Joint Council (in CAD or USD):

Breakfast	\$17.15
Lunch	\$18.05
Dinner	\$45.95

An exception is being made for meals consumed in New York City and Los Angeles City, specifically for Directors (level G and above) and Vice-Presidents. In lieu of the applicable meal allowances, this particular group of 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 co-workers 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 (ie. breakfast, lunch or dinner) and be included in the traveller’s expense claim.

Meal allowances for travel in Yukon, Alaska, N.W.T. and Nunavut 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 & 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 RCM for employees attending conferences or courses, when entertained by others, or when claiming hospitality expenses for meals.



INCIDENTAL ALLOWANCES

The incidental expense allowance will be updated as and when required using the rate set from time to time by the National Joint Council. (*Board resolution of June 17, 2007*)

For travel within Canada the allowance is \$17.30 Canadian per day.

For travel within USA the allowance is \$17.30 US dollars per day.

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/travel-voyage/s-td-dv-a4-eng.php>

CAR MILEAGE RATES (EFFECTIVE APRIL 10, 2017)

The mileage rate will be updated as and when required using the rate set from time to time by the National Joint Council. (*Board resolution of December 7, 2006*)

Rate payable in cents per kilometre for the use of privately owned vehicles driven on authorized business travel is: **55.5 cents/km** (taxes included).

When making a car mileage claim, documented proof of kilometres driven is required to be filed with the travel expense claim. Acceptable documented proof include distance calculations using Google Map, Yahoo Map and MapQuest.

Annex 1D: Car Rental Quick Reference Guide

Car Rental Quick Reference Guide (RCM Policy 51 - Corporate Travel, Hospitality, Conference and Event Policy)	
Vehicle rentals	
Allowed in RCM Travel, Hospitality, Conference and Event Policy	Intermediate/Standard or smaller size (Unless special circumstances warrant a larger vehicle employees [ie. 3 or more employees] or if an upgrade is provided at no additional cost)
Vehicles excluded by insurance policy	Pick-up trucks Cars over \$85,000 in value SUV's (Lincoln's and Yukon's) Exotic cars
Information required	Your name and any other potential drivers In addition - Include Royal Canadian Mint name on rental form
Approvals required	Divisional VP (or President and CEO if a VP)
Insurance requirements - Action Required	
Collision insurance (damage to the car rental)	Waive CDW (collision) Covered by Amex card or RCM policy
Liability Insurance (damage or injury to others)	Covered by RCM insurance policy Waive third party liability, if possible
If Collision or Liability insurance is required by law	Purchase insurance at rental agency at the highest deductible offered
Countries where insurance is required by law at rental agency (these change periodically)	Australia, Costa Rica, Ireland, Italy, New Zealand
In case of an accident with a rental vehicle - Action required	
Call authorities and seek medical attention, if required	
Get information from other party including License #, registration, names and witnesses	
Get copy of Police report, if available	
Call Insurance xxx (CAN/USA) / xxx collect within 48 hours	
If rented with Amex card - open file # with Royal & Sun Alliance (the insurance company)	
Provide insurer with necessary documentation and follow-up	
Advise rental agency of open insurance claim file #	
Advise RCM Treasury/Risk Management in the event of injury to a third party or yourself and if car rental was paid with a personal credit card	
xxx	
In case of theft of property inside a rental vehicle - Action required	
All thefts	Get a copy of the Police report
Personal property	Contact your personal insurance company
RCM property	Contact RCM Treasury & Risk Management xxx
IMPORTANT PHONE NUMBERS	
RCM Treasury and Risk Management department	
xxx	xxx
xxx	xxx
American Express	
Insurance	CAN/USA xxx ; outside of CAN/USA xxx collect
Emergency Travel Assistance	CAN/USA xxx ; outside of CAN/USA xxx collect
Emergency Card Replacement	CAN/USA xxx ; outside of CAN/USA xxx collect



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

1. Presentation:

- a. Claims for reimbursement of travel expenses must be made using the Royal Canadian Mint Travel Expense Claim form. The form can be found within the Travel & Hospitality section on Veritas.
- b. Instructions for completing the form are contained within the Travel Expense Claim Form file / Excel workbook.
- c. All original itemized expense receipts must accompany the claim form and must be attached to an 8-1/2 x 11 inch sheet of paper.
- d. Itemized receipts, where required, for meals consumed outside North America must be labeled to indicate the type of meal for which reimbursement is requested, i.e. breakfast, lunch, or dinner.
- e. Itemized expense receipts should be presented in chronological order.
- f. The claim form must be signed by the claimant or approved designate of the claimant before submission.

2. Supporting Documentation:

- a. All travel expenses other than meal allowances and incidentals must be supported by original itemized receipts. For airfares, only e-invoices (no e-tickets) will be accepted. Credit card receipts will not be accepted as original receipts.
- b. Expenses denominated in a foreign currency will be paid or reimbursed upon presentation of documented proof of the exchange rate. Acceptable proof may include a receipt from a foreign exchange vendor for currency actually exchanged or a photocopy of the credit card bill containing the foreign exchange rate applied. If documentation is not provided, reimbursement will be made using the Bank of Canada exchange rate for the month.
- c. In cases where documentation may be missing or incomplete, the employee must certify, in writing, that the expense is valid for reimbursement.
- d. Travel expense claims that are not accompanied by the required supporting documentation or approvals will be returned to the employee for completion before being processed for payment.

3. Authorizations and Approvals:

- a. All travel expense claims must indicate a valid Travel Authority (TA) number. Travel Authority forms must be completed, approved and submitted to Finance prior to any travel taking place. This is to ensure that adequate insurance coverage is in place while an employee is on travel status.



- b. When specific pre-authorization or approval is not required but there is a reasonable expectation that the requirement or amounts may be challenged, it is recommended that the employee consult with their manager and obtain authorization in advance and include evidence of this authorization along with their request for reimbursement.
- c. Corporate Amex 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 30 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.



**Annex 1G: Corporate Travel, Hospitality, Conference and Event Policy
Interpretation Bulletins**

The following Interpretation Bulletins serve as general guidelines and procedures to supplement the Corporate Travel, Hospitality, Conference and Event Policy (#51). In the event there is a discrepancy between the Policy and Interpretation Bulletin, the Policy shall govern.

Any questions, concerns or suggestions regarding the Interpretation Bulletins may be directed to the Treasury & Risk Management Department.

Listing

Bulletin Number	Policy Section Reference
RCM ITB 051-001	14.3: Combining Personal and Business Travel
RCM ITB 051-002	22.2: Car Travel – Privately Owned Vehicle



Corporate Travel, Hospitality, Conference and Event Policy Interpretation Bulletin

Bulletin Number:	RCM ITB 051-001
Date Issued:	January 31, 2007
Policy Section Reference:	14.3 Combining Personal and Business Travel
Policy Text:	Employees may take personal/vacation leave while travelling on RCM business provided they obtain special pre-authorization from their Vice-President. The Vice-President should ensure that the travel expenses paid by RCM are no greater than what it would be if the employee did not take the personal/vacation leave.
Interpretation:	<p>If pre-authorized by the traveller’s Vice-President, the traveller may combine personal and business travel. The traveller must ensure that any travel expense claimed pertain solely to business travel; expenses related to personal travel may not be claimed with the possible exception of airfare.</p> <p>Employee needs to be able to demonstrate airfare cost is not higher than the fare for business travel only. If it is higher, the employee would pay the difference themselves.</p> <p>It is imperative that the employee schedules the personal travel to provide for an adequate rest period prior to conducting RCM business.</p>
Special Requirements:	<ol style="list-style-type: none"> (1) Obtain from American Express Travel, price quotes representing the business travel itinerary for the class of airfare the traveller would need to satisfy the business requirements (2) Obtain from American Express Travel, a price quote representing the proposed combined business and personal travel itinerary. (3) Clearly highlight in your travel authority form (as an attachment) the two airfare options for your Vice-President. (4) Obtain your Vice-President’s pre-authorization on the Authority to Travel and Advance form, allowing you to combine the business and personal travel. (5) Make your flight booking with Amex based on approvals provided. (6) Include the above documents and approvals in your expense claim.



Corporate Travel, Hospitality, Conference and Event Policy Interpretation Bulletin

Bulletin Number: RCM ITB 051-002

Date Issued: January 31, 2007

Policy Section Reference: **22.2 Car Travel – Private Owned Vehicle**

Policy Text: Employees using a private vehicle must ensure that the vehicle carries a minimum insurance coverage of \$1,000,000 for public liability and property damage. Employees, for their own protection, should confirm with their automobile insurers that occasional business use is covered.

Interpretation: Employees using their private vehicle must ensure that the vehicle carries a minimum insurance coverage of \$1,000,000 for public liability and property damage. The manager should ensure the employee has such coverage prior to authorizing the use of a personal vehicle for RCM travel or business requirements.

It is recommended that managers advise their employees to confirm with their automobile insurers that occasional business use is covered under their personal insurance policies.

Risk of loss

It is understood that the use of a private vehicle for travel on RCM business, either on an occasional or continual basis, is at the owner's risk for any damages or losses to the vehicle.

RCM will not reimburse expenses or losses incurred as a result of mechanical failure, road hazards, traffic or parking violations or accidents.

Personal injury

In the event an employee is injured while travelling on Mint related business using a privately owned, rented, public or hired vehicle, the employee is entitled to the same benefits as if the employee was injured on site, providing the travel was during the normal course of employment.

A claim and investigation report would be filled in accordance with the appropriate Provincial laws as applicable, for processing and benefits determination.

Answers to Frequently Asked Questions:

Q - If I drive my car into work every day, am I entitled to kilometre allowance?

A - No, employees are not entitled to allowances for getting



themselves into work every day on a normal basis.

Q - If am asked to do RCM business during working hours off-site, can I use my car?

A - An employee can use a private vehicle provided they have prior written approval to do so from their manager, who has determined that it is the most economical and practical means of transportation.

Q - If I use my car, how much will they pay me for its use?

A - An employee is entitled to the kilometre allowance as per Annex 1C of this policy.

Q - If I get into an accident using my car on RCM business, does RCM cover me for the damages to the car?

A - No, the use of your personal vehicle is at your complete risk. RCM will not pay you for costs, fines, repairs, deductibles, etc. as a result of your accident. They should be recovered through your personal insurance policy.

Q - What if I get hurt in an accident using my own car?

A - You are entitled to the same benefits that you would have if you had been injured on the job at RCM, providing you are injured during the normal course of employment and you are using your vehicle for Mint business and it has been pre-authorized.

Q - Do I need to get approval before using my car, or can I just claim for it after?

A - You will require prior written approval from your manager (memo or e-mail or Authority to Travel and Advance form) before using a private vehicle for RCM related business. In addition, you will be asked to verify that you have sufficient private insurance (\$1,000,000 liability) before being allowed to use your vehicle for RCM business.

Annex 1H: Traveller Profile

All RCM employees must have a Traveller Profile on file with American Express before any travel is booked. It is imperative that the Traveller Profile be completed with as much information as possible to ensure proper ticketing. The traveller is responsible for updating their Traveller Profile as may be required.

The procedure to create a Traveller Profile is as follows:

Access American Express Online Self Registration Page
xxx

Registration is Easy

1. xxx
2. xxx
3. xxx
4. xxx
5. xxx
6. xxx
7. xxx
8. xxx

For future access, bookmark or save this URL as a favourite.

xxx

Complete your Profile!

1. xxx
2. xxx

Your Traveller Profile is now completed. You may proceed with booking your travel.

Set-Up for Travel Arrangers

If you have a travel arranger preparing your travel requirements, please also complete the section below, giving them permission to arrange travel on your Traveller Profile:

Add a Travel Arranger to your Profile

- Click **Add an Assistant** to add an assistant or arranger to your profile.
- Enter the family name of the Travel Arranger for whom you want to authorize to book travel on your behalf in the **Search Criteria**
- Click Search to return a list of results; multiple matches may be returned. Note that your assistant must have an existing profile in AXO to display in the search.
- Select a person, then place a check in the Can book travel for me box. Each traveller can have one primary assistant. The primary assistant's name and work phone number become part of



the traveller's offline profile. Only users with a work telephone number in their profile can be selected as primary assistants.

- Save the information; that person will now be able to select your name when he or she logs in to AXO. You can update or edit the arranger at any time.

Upon completion, click on the “**Save**” button to store your information.

This person may now book travel arrangements on your behalf, either online or by phone.

SECTION 2: SPECIFIC REQUIREMENTS FOR HOSPITALITY

42. Introduction

42.1. The provision of hospitality is often necessary to support the conduct of the RCM's business and to deliver on its core mandate and priorities. All RCM 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 RCM 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 Vice President 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 RCM's core mandate or is a matter of courtesy, diplomacy or protocol involving non-RCM employees in RCM 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 RCM employees and/or members of the Board of Directors (ie. 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 the RCM's Drug and Alcohol Policy.
- 43.5. The provision of bottled water or water coolers to RCM 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-RCM 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 RCM event, may be made, up to a maximum value of \$150 per guest. RCM employees and/or members of the Board of Directors who are required to accompany non RCM-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. RCM employees and members of the Board of Directors can be provided hospitality only in situations where:
 - a. RCM employees and/or members of the Board of Directors are required to participate in operations, business meetings, RCM Townhall 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. RCM employees and/or members of the Board of Directors are required to be part of an event, or to participate in a RCM hosted conference, which includes participants who are non-RCM employees and for whom hospitality will be provided as a matter of courtesy, diplomacy or protocol.

43.10. Non-RCM employees can be provided hospitality in events where it is a matter of courtesy, diplomacy or protocol or facilitates direct delivery of the RCM’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 \$5,000; 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 the RCM will be extended at the residence of a RCM 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 Form (see Annex 2D). Additional pre-approval is



required if the final cost is anticipated to exceed the expected cost originally pre-approved.

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, Executive Managing Directors, Managing Directors, Senior Directors, 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 RCM;
 - 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 RCM 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 30 days of the event.
- 45.4. Employees receiving hospitality is 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 or supplier invoice
- 46.3. The most senior employee in attendance at the event, up to the President and CEO level, is not required to pay. However, in order to avoid any conflict of interest, the Hospitality Expense claim or supplier invoice 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 Vice-President, Finance & Administration and 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 Vice-President, Finance & Administration and CFO or President and CEO. In the event the President and CEO and Vice-President, Finance & Administration and CFO both attended the event, then the President and CEO and Vice-President, Finance & Administration and CFO must jointly approve the Hospitality Expense claim or supplier invoice.
- 46.4. Hospitality extended to employees or non-employees in private residences must be authorized by the President and CEO 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.

RCM 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 RCM’s Drug and Alcohol Policy.

RCM employees and/or members of the Board of Directors can be provided hospitality only in situations where they are required to participate in RCM operations, business



meetings, RCM Townhall 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 a RCM hosted conference, which includes participants who are non-RCM employees and for whom hospitality will be provided as a matter of courtesy, diplomacy or protocol.



Annex 2B: Approval Authority and Cost Matrix

<u>Function</u>	<u>President & CEO</u>	<u>Vice Presidents</u>	<u>Directors</u>
External and internal hospitality: a. over \$5K; or b. alcoholic beverages will be provided; or c. costs are in excess of 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 at employee’s or member of the Board of Director’s private residence.	X		
External and internal hospitality up to \$5K, if within Maximum Cost Per Person		X	
External and			X



internal hospitality up to \$1.5K, if within Standard Cost Per Person	
Special forms of hospitality	X
Exceptions to Corporate Travel, Hospitality, Conference and Event Policy	X



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

1. Presentation:

- a. Claims for reimbursement of hospitality expenses must be made using the Royal Canadian Mint General Expense Claim form. The form can be found online on the Travel and Hospitality page (xxx) of Veritas.
- b. Instructions for completing the form are contained within the General Expense Claim Form file / Excel workbook.
- c. All original expense receipts must accompany the claim form and must be attached to an 8-1/2 x 11 inch sheet of paper.
- d. Expense receipts should be presented in chronological order.
- e. The claim form must be signed by the claimant or approved designate of the claimant before submission.

2. Supporting Documentation:

- a. All hospitality expense reimbursements are based on actual expenses supported by original itemized receipts that include the cost, location, date and form of the hospitality.
- b. Each receipt must be accompanied by a list of attendees (name and company) and a short note regarding the purpose for or circumstances under which hospitality was extended.
- c. External hospitality costs in foreign currency will be paid or reimbursed upon presentation of documented proof of the exchange rate. Acceptable proof may include a receipt from a foreign exchange vendor for currency actually exchanged or a photocopy of the credit card bill containing the foreign exchange rate applied. If documentation is not provided, reimbursement will be made using the Bank of Canada exchange rate for the month.
- d. In cases where documentation may be missing or incomplete, the employee must certify, in writing, that the expense is valid for reimbursement.
- e. Hospitality expense claims that are not accompanied by the required supporting documentation or approvals will be returned to the employee for completion before being processed for payment.



3. Authorizations and Approvals:

- a. The reimbursable amount for internal or external hospitality is up to a maximum recommended per person allowable limit as outlined in Annex 2A, above. Any exceptions need to be approved by the President and CEO.
- b. Approval authorities for expenditures for external and internal hospitality are outlined in Annex 2B, above.
- c. When specific pre-authorization or pre-approval is not required but there is a reasonable expectation that the requirement or amounts may be challenged, it is recommended that the employee consult with their manager and obtain authorization in advance and include evidence of this authorization along with their request for reimbursement.
- d. It is expected that the most senior employee (up to the Vice-President level) in attendance at the event will submit the Hospitality Expense claim or supplier invoice. But in circumstances where this is not practical, (for example, but not limited to, during a group function), hospitality may be paid and claimed by a single employee. In this case, approval of the supervisor (up to the Vice-President level) of the most senior employee not attending the event must be obtained. In the event the Vice-President is the most senior employee attending, then the claim or invoice must be approved by either the CFO or President and CEO.

4. Timelines:

- a. Completed hospitality expense reimbursement claims and/ or supplier invoices must be submitted to Accounts Payable within 30 days of the event.



**Annex 2D: Travel, Hospitality, Conference and Event Expenditure
Approval Form (** Prototype still to be finalized **)**

**Travel, Hospitality, Conference and Event Expenditure Approval
Form**

In accordance with the RCM Corporate Travel, Hospitality, Conference and Event Policy # 51, Section 2, 3 and 4, all hospitality, conference and event expenditures must be pre-approved, regardless of whether travel is required or not.

This form must be completed in its entirety and submitted to the appropriate authorities for review and approval before any such expenditures can be made. The original completed and properly signed form is to be forwarded to Finance.

Per the policy, the following definitions apply:

Business Meetings – meetings conducted to advance RCM objectives or operations, including RCM working sessions, work planning meetings, advisory and corporate management committees and staff retreats. Business meetings may or may not involve non-RCM employees. Typically, meetings that take place as part of sound management and governance of the RCM 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 RCM employees, Members of the Board of Directors, and non-RCM 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 RCM'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 RCM employees or Members of the Board of Directors or non-RCM 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 RCM's core mandate.

Hospitality – consists of the provision of meals, beverages or refreshments to non-RCM employees in events which are necessary for the effective conduct of RCM business and for courtesy, diplomacy or protocol purposes. In some circumstances and within restrictions defined in this policy, hospitality can also be provided to RCM employees and Members of the Board of Directors. In situations involving non-RCM 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 RCM 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 RCM 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.



Hospitality, Conference and Event Expenditure Approval

HCEEA # :

Status :

In accordance with the RCM Corporate Travel, Hospitality, Conference and Event Policy # 51, Section 2, 3 and 4, all hospitality, conference and event expenditures must be pre-approved, regardless of whether travel is required or not. This form must be completed in its entirety and submitted to the appropriate authorities for review and approval before any such expenditures can be made. The original completed and properly signed form is to be forwarded to Finance.

Part A - Hospitality, Conference and Event Overview

1. Name of Hospitality, Conference or Event *	2. Location *
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>
3. Start/End Date *	4. Cost Centre *
<input style="width: 30%;" type="text"/> <input style="width: 30%;" type="text"/>	<input style="width: 95%;" type="text"/>
5. Description of Hospitality, Conference or Event *	
<input style="width: 98%;" type="text"/>	
6. Objective to be Accomplished *	
<input style="width: 98%;" type="text"/>	
7. Other Comments	
<input style="width: 98%;" type="text"/>	

Part B - RCM Attendees & Rationale

RCM Attendee Name *	Title *	Rationale for Participating *
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>

Total RCM Attendees:

Part C - RCM Hosted Guests (where applicable)

Guest or Company Name	Number of Guest(s)	Nature of Business Relationship with RCM
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>

Total Number of Guests:

Part D - Hospitality Calculator

Country/Region	Currency	Exchange Rate * (OANDA.com)
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>



Canada - (Except NWT, NVT, Yukon)		CAD		1.0000		
Is Alcohol being served? *						
<input type="radio"/> Yes <input type="radio"/> No						
Please indicate if your food and beverage costs exceed the maximum cost per person as per the Cost Matrix in the Travel, Hospitality, Conference & Event Policy #51						
<input type="radio"/> Yes (please add rationale) <input type="radio"/> No						
Hospitality	Rate (PP)	Internal		External		CAD Equivalent (Total)
		No. of Hospitality	Standard Cost (PP)	No. of Hospitality	Maximum Cost (PP)	
Breakfast (Treasury Board Rate * 1.5)	16.55		24.83		37.24	0.00
Lunch (Treasury Board Rate * 2)	16.80		33.60		50.40	0.00
Dinner (Treasury Board Rate *1.75)	44.40		77.70		116.55	0.00
Reception (Treasury Board Rate *2)	16.55		33.10		49.65	0.00
Refreshments (Treasury Board Rate *0.5)	16.55		8.28		12.41	0.00
Total Meals :						0.00
Note:						
<ul style="list-style-type: none"> The Standard Cost Per Person shall apply to both Internal and External Hospitality. The Maximum Cost Per Person shall only apply to External Hospitality. The Standard Cost and Maximum Cost are inclusive of taxes and gratuities. 						
Part E - Summary of Estimated Costs						
Expense						Estimated Total Cost of Expenses
Air Fare						
Ground Transportation						
Other Travel						
Accommodation						
Per Diem and Incidentals						



Hospitality	
Conference Fees	
Meeting Room Rental	
Booth Rental	
Shipping	
Audio Visual Equipment Rental	
Other Professional Services Fees	
Other Expense	
Estimated Grand Total (Canadian equivalent) :	0.00

Part F - Comments and Attachments

Comments

Attachments

No file attached

Part G - Approval

President and CEO approval required if any of the following components are present:

- Total event cost between \$5,000 and \$25,000 Canadian or equivalent; or
- Total hospitality costs associated with an event exceed \$5,000; or
- Alcoholic beverages will be provided; or
- Food and beverages costs exceed the 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 paid by the RCM will be extended at the residence of a RCM employee or member of the Board of Directors; or
- A combined 5 or more RCM employees and/or Board members will be participating in the event or conference.

VP approval required :

- Total event cost \$5,000 Canadian or equivalent or less; and
- Total hospitality costs up to \$5,000 (CAD); and
- Cost not exceed Maximum Cost Per Person; and
- 3 or 4 RCM employees will be participating in the event or conference

Director approval required:

- Total event cost \$5,000 Canadian or equivalent or less; and
- Total hospitality costs up to \$1,500; and
- Cost not exceed Standard Cost Per Person; and
- No more than 2 RCM employees will be participating in the event or conference

Approved by Traveller's Manager with signing authority (PRINT NAME)	Signature of Traveller's Manager	Date
Approved by V.P. or CEO/President (as required)		Date

Form version : 1.0.1.55



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 RCM business or the delivery of the RCM’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 the RCM’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 RCM will be the minimum necessary to achieve the RCM’s objective.
- 48.3. When organizing a conference, the RCM 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 RCM 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 RCM employees will be attending the same conference which constitutes an event, the Travel, Hospitality, Conference and Event Expenditure Approval Form (see Annex 2D) must be completed as follows:
- 49.2.1. The primary group attending the conference, is responsible to coordinate all attendees and completing the Travel, Hospitality, Conference and Event



Expenditure Approval Form (see Annex 2D) to obtain the required approval.

- a. The prior approval of the divisional Vice-President, whom's group is the primary attendee, is required when three or more employees are requested to attend the same conference.
- b. The prior approval of the President and CEO is required when five or more employees are requested to attend the same conference.



SECTION 4: SPECIFIC REQUIREMENTS FOR EVENTS

50. Introduction

50.1. Events typically represent or support the business activities and governance of the RCM and may include RCM employees, members of the Board of Directors, and non-RCM 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 the RCM.

51. Planning

- 51.1. The RCM 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 RCM 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 RCM'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 RCM to RCM 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 the RCM 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 RCM is organizing the event with a total RCM cost in excess of \$25,000 and other federal departments and/or Crown corporations are participating, it is incumbent on the RCM to obtain estimated costs for the total of

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. Chair of the Board of Directors approval is required when total RCM costs associated with an event will exceed \$25,000.
- 52.2. Where an event requiring Chair of the Board of Directors approval is hosted by the RCM, 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. President and CEO approval of an event is required when total RCM costs associated with the event exceed \$5,000 but are \$25,000 or less.
- 52.4. Vice-President or delegate approval of an event is required when the event has total RCM costs of \$5,000 or less.
- 52.5. For the calculation of the total RCM 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 the RCM programs that are charged to the RCM's budget, and other relevant costs directly attributable to the particular event. These costs exclude salary costs and other RCM fixed operating costs as part of the ongoing operations of the RCM.
- 52.6. The primary group organizing the event, is responsible to coordinate all attendees and completing the Travel, Hospitality, Conference and Event Expenditure Approval Form (see Annex 2D) to obtain the required approval.
- 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.