

Travel Policy	Policy Number: PA-603
Last Reviewed: 2020/03/11	Next Review: 2021/03/11

Purpose: To help employees understand the process and related responsibilities when traveling for work purposes. To provide guidance on the claiming and reimbursement of expenses incurred by employees for Pinnguaq business.

Policy:

1. Employees may be required to travel for work (either day trips or multiple nights) from time to time.
2. Travel time: an employee is considered to be on active work travel time in the following circumstances:
 - a. Time spent traveling from/to home or to/from the destination or airport, train station, etc.;
 - b. Time spent travelling on an airplane, train, during layovers, waiting for connections etc.;
 - c. 2 hours prior to a flight departing from a city (Toronto, Ottawa, Montreal etc.);
 - d. 1 hour prior to a flight departing from a remote community (Nunavut, Nunavik, etc.);
 - e. 1 hour following a flight arrival.
3. When an employee is required to travel outside their regularly scheduled work hours the employee may be eligible to accrue lieu time (see PA-602 - Time Off in-Lieu Policy);
4. Pinnguaq employees are expected to represent the employer well, and to complete all work responsibilities that apply, while on work travel.
5. In most circumstances travel arrangements, payments etc. will be made by a designated travel coordinator unless otherwise specified and approved in advance by an employee's manager.
6. In exceptional circumstances employees may be asked to/request permission to self-book travel. This is only allowed with their supervisor's prior approval.
7. Employees must notify their manager/travel coordinator of any necessary changes to travel plans as early as possible:
 - Missing a flight or other travel booking without giving appropriate notice may require the employee to be charged for duplicate, cancellation, alternative travel costs or other fees unless there are extenuating circumstances (examples: sudden illness, household emergency, etc.)

- Pinnguaq Association reserves the right to request supporting documentation in the event an employee does not make pre-arranged transportation arrangements without informing their direct supervisor no less than 4 hours before departure.
8. Travel and reimbursement for members of the management team must be approved by the executive director and will be reviewed annually by the internal auditor.
 9. Personal funds
 - a. Employees should review reimbursement guidelines before spending personal funds for business travel to determine if such expenses are reimbursable. Pinnguaq reserves the right to deny reimbursement of travel-related expenses for failure to comply with policies and procedures.
 - b. Employees who use personal funds, with prior approval, to facilitate travel arrangements will not be reimbursed until after the trip occurs and proper documentation is submitted.
 10. Reimbursements
 - a. Requests for reimbursements of travel-related expenses are submitted on an Employee Expense Travel form (PA-009). This form must be accompanied by supporting documentation. If the requested reimbursement exceeds 20 percent of the total pre-trip estimate, the Employee Expense Travel must be signed by the executive director or the director of finance.
 - b. These forms must be submitted to internal@pinnguaq.com within one week after the trip is completed. Employee Expense Travel forms not submitted within this time frame require exceptional approval from the executive director or from the director of finance.
 11. Vacation in conjunction with business travel
 - a. In cases in which vacation time is added to a business trip, any cost variance in airfare, car rental or lodging must be clearly identified on the Employee Expense Travel form. Pinnguaq will not prepay any personal expenses with the intention of being "repaid" at a later time, nor will any personal expenses be reimbursed.
 12. Exceptions
 - a. Occasionally it may be necessary for travelers to request exceptions to this travel policy. Requests for exceptions to the policy must be made in writing and approved by the executive director. Exceptions related to the director's expenses must be submitted to the board of directors for approval. In most instances, the expected turnaround time for review and approval is five business days.

Travel Expenses/Procedures

1. Airfare:

- a. Travelers are expected to obtain the lowest available airfare that reasonably meets business travel needs. Airfare will be prepaid by the business office.
- b. Travelers are encouraged to book flights at least 30 days in advance to avoid premium airfare pricing.
- c. Employees responsible for arriving at departure sites (airport/train station etc.) and checking in by the designated times.

2. Rail transportation: Pinguuaq will prepay rail transportation provided that the cost does not exceed the cost of the least expensive airfare.

3. Rental vehicles: Pinguuaq will pay for approved use of a rental vehicle.

4. Conference registration fees: Conference registration fees can be prepaid with a credit card or check with a request for Expense Authorization form. Expense Authorization forms must be submitted to, and signed by managers, and emailed to internal@pinguuaq.com. Business-related banquets or meals that are considered part of the conference can be paid with the registration fees; however, such meals must be deducted from the traveler's per diem allowance.

5. Automobile (personally owned):

- a. A valid driver's license issued within Canada and personal automobile insurance are required for expenses to be reimbursed. Drivers should be aware of the extent of coverage (if any) provided by their automobile insurance company for travel that is business or not personal in nature.
- b. Reimbursement for use of a personal automobile is based on the Pinguuaq mileage rate.
- c. In ordinary circumstances, when an employee is travelling in their own (or a rental) vehicle it is expected they will travel by the most direct and least costly route.
- d. Using toll/express highways requires supervisor approval in advance and may be approved on a case-by-case basis depending on the rationale presented. Receipts are required for all toll expenses.
- e. A staff travel reimbursement form is required for reimbursement of all vehicle-related expenses, including gasoline, wear and tear, and personal auto insurance. Please check with the Finance staff for the most up-to-date mileage rates.
- f. Reimbursement of parking, mileage, gasoline in lieu of mileage and ferry or bus passes do not require requests if they are under \$10. Requests for reimbursement of expenses over \$10 are to be submitted on a travel reimbursement form.

6. Meals (per diem):

Per diem for meal costs will be as follows:

- A. In ordinary circumstances, when the employee begins and ends their day at home, employees are expected to provide their own lunch (special requests may be considered by supervisors);
- B. When travel to a site that is not the employee's normal work location begins before 7:30am, breakfast is an eligible expense;
- C. When travel from a site that is not the employee's normal work location results in the employee arriving home after 6:00pm, dinner is an eligible expense;
- D. When travel results in an employee being away from home overnight, all meals during travel may be eligible expenses:
 - a. breakfast when travel begins before 7:30am is an eligible expense;
 - b. lunch is an eligible expense except on return travel if the employee returns home before 1:00pm;
 - c. supper is an eligible expense unless the employee returns home before 6:00pm.

Extenuating circumstances:

- When meals are provided at no cost/are part of travel costs (i.e. hotel costs, conference fees, airline meals included in the fare etc.) during the employee's travel, claims for those meals are not eligible expenses;
- When meals are provided at no cost/as part of travel costs, additional claims may not be made for those meals to reach the per diem maximum amount (when meals are part of travel costs actual expenses are claimed);
- There is no eligible per diem amount for incidentals such as snacks, drinks, or other outside of the cost of breakfast, lunch and dinner;
- When an employee expected to travel overnight or longer but returns home early due to unforeseen circumstances (i.e. canceled flight) all meals during travel are eligible expenses as follows except if any meals are provided at no additional cost:
 - breakfast is an eligible expense when travel continues from overnight or begins before 7:30am;
 - lunch is an eligible expense unless the employee returns home before 1:00pm;
 - supper is an eligible expense unless the employee returns home before 6:00pm.
- If an employee has dietary restrictions that prevent them from being able to eat any meals provided at no/no additional cost, meals may be eligible expenses;
- If any employee, due to work requirements, misses a meal provided at no cost, missed meals may be eligible expenses when an explanation is provided in the travel claim.

7. **Business meals:** Travelers are required to follow Pinnguaq expenditure policies when requesting reimbursement for business meals. When claiming per diem rates for an eligible meal (as outlined above) no receipt is required.
8. **Business expenses:** Business expenses, including faxes, photocopies, Internet charges, data ports and business telephone calls incurred while on travel status, can be reimbursed. Original itemized receipts are required.
9. **Parking:** Original receipts are required for parking fees (including airport parking) totaling \$25 or more. The lodging bill can be used as a receipt when charges are included as part of the overnight stay.
10. **Tolls:** Using toll highways requires supervisor approval in advance. Original receipts are required for all toll expenses.
11. **Miscellaneous transportation:** Original receipts are required for taxi, bus, subway, metro, ferry and other modes of transportation if costs are \$25 or more for each occurrence.
12. **Travel cash advances:**
 - a. Cash advances are authorized for specific situations that might cause undue financial hardship for business travelers. These situations are limited to staff traveling on behalf of Pinnguaq.
 - b. A maximum of 80 percent of the total estimated cost can be advanced.
 - c. It is recommended that cash advances for travel be requested sparingly, when possible. If travel is interrupted and employees return home early, or when planned travel doesn't occur at all due to canceled flights etc. the employee will reimburse any unused amounts as soon as possible.
 - d. To request a travel advance employees must:
 - i. Complete and submit to their supervisor a regular PA-009 Employee Expense Travel and Personal Use of Vehicle Form and indicate an advance is being requested;
 - ii. Submit a list indicating they have checked if any meals or other expenses are provided at no cost and/or included in fees (i.e. airline costs, hotel charges, conference fees) and complete the PA-009 accordingly (excluding those meals/expenses from the advance request).
 - e. Expenses associated with the travel must be reconciled and substantiated within one week of the return date. The traveler must repay Pinnguaq for any advances in excess

of the approved reimbursable expenses. Travel advances are processed by submitting a completed Employee Expense Travel and Personal Use of Vehicle Form form to internal@pinnguaq.com.

13. Non Reimbursable Travel Expenses

- a. The following items that may be associated with business travel **will not be** reimbursed by Pinnguaq:
- Alcohol
 - Recreational drugs
 - Prescription or non-prescription drugs
 - Airline club memberships.
 - Airline upgrades.
 - Business class for domestic flights or first class for all flights.
 - Child care, babysitting, house-sitting, or pet-sitting/kennel charges.
 - Commuting between home and the primary work location.
 - Costs incurred by traveler's failure to cancel travel or hotel reservations in a timely fashion.
 - Evening or formal wear expenses.
 - Haircuts and personal grooming.
 - Laundry and dry cleaning.
 - Passports, vaccinations and visas when not required as a specific and necessary condition of the travel assignment.
 - Personal entertainment expenses, including in-flight movies, headsets, health club facilities, hotel pay-per-view movies, in-theater movies, social activities and related incidental costs.
 - Travel accident insurance premiums or purchase of additional travel insurance.
 - Other expenses not directly related to the business travel.

- 14. Travel for Non-Employees** Additional costs for travel, lodging, meal or other travel expenses for spouses or other family members will not be reimbursed unless the individual has a bona fide company purpose for engaging in the travel or attending the event.