Policy 23 TRAVEL

Policy 23 TRAVEL

OVERVIEW

- 23.1 Scope
- 23.2 General travel guideline
- 23.3 Preferred means of travel with passengers
 - 23.3.1 External car service third-party liability

LOCAL TRAVEL

- 23.4 Definition
- 23.5 Transportation to and from work
 - 23.5.1 Business-related travel during the workday
- 23.6 Workplace parking
 - 23.6.1 Special circumstances
- 23.7 Meterage/mileage reimbursement
- 23.8 Local hotel stays
- 23.9 Transportation to and from local airport
- 23.10 Tolls

NON-LOCAL TRAVEL

- 23.11 Definition
- 23.12 Travel Authorization Form
 - 23.12.1 Travel Authorization Form Change Orders
- 23.13 Approval of international travel requests
- 23.14 Approval of CEO's international travel requests
- 23.15 Delegation of travel signing authority
 - 23.15.1 Delegating to more than one person
 - 23.15.2 Signing certainty
- 23.16 Purchasing own tickets
- 23.17 Air
 - 23.17.1 Booking flights
 - 23.17.2 Loyalty rewards
 - 23.17.3 Fare class
 - 23.17.4 Insurance
 - 23.17.5 Tickets refunds/credits
 - 23.17.6 Changed or missed flights
 - 23.17.7 Transportation to and from airport
 - 23.17.8 Airport parking
 - 23.17.9 Travelling together

23.18					
23.19					
	23.19.1	Driving while under the influence			
	23.19.2	, •			
	23.19.3	Traffic/parking violations			
	23.19.4	Personal car vs. Rental			
		Personal car 23.19.4.1 Conditions for using personal vehicle for business			
		3 h			
		23.19.4.2 Meterage/mileage reimbursement			
		23.19.4.3 Logging meterage/mileage			
		23.19.4.4 Loss or damage during business activities Rental car			
		23.19.4.5 Condition			
		23.19.4.6 Rental car size			
		23.19.4.7 Insurance			
		23.19.4.8 Damage			
		23.19.4.9 Gas reimbursement			
		23.19.4.10 Refueling before returning			
	23.19.5	Business-related parking during travel			
	23.19.6	Tolls			
23.20	Ground tro	ansportation			
		Taxi restriction			
		Taxi chits/receipts			
	23.20.3	Approval of payment for taxi travel			
	23.20.4	Taxi tipping			
23.21	Accommod	dations			
	23.21.1	General principle			
23.22	Miscellane				
	23.22.1	Notifying RBC prior to travel			
	23.22.2	· ·			
	23.22.3	•			
		23.22.3.1 Room service			
		23.22.3.2 Mini-bar			
	23.22.4	Family accompaniment			
	23.22.5	Hotel gyms			
	23.22.6	BlackBerry usage while travelling			
	23.22.7	Visas			
	23.22.8	Nexus card			
	23.22.9				
	23.22.10	Gratuities – service people			

Appendix A – Travel Authorization Form

Appendix B – Delegation of Travel Signing Authority

August 1, 2011 Policy 23: TRAVEL Page 3 of 17

OVERVIEW

23.1 Scope

This policy applies to all local and non-local travel undertaken by employees or other representatives of Tourism Toronto.

23.2 General travel guideline

In all cases employees are expected to select the appropriate mode and class of travel based on cost, convenience and practicality, to the extent that would be deemed prudent and reasonable by the majority of relevant parties and/or stakeholders.

23.3 Preferred means of travel with passengers

Whenever possible, employees should try to avoid having as passengers in their own car, or a rental car they are driving, any clients, customers, members, prospects, etc. In such circumstances the following options should be selected, in order of preference:

- 1. External car service
- 2. Taxi
- 3. Rental car
- 4. Personal car

23.3.1 External car service - third-party liability

When selecting an external car service, it is the employee's responsibility to:

- a. Ensure that the company carries minimum \$5 million in third-party liability insurance;
- b. Obtain a copy of the certificate indicating so; and
- c. Request that Tourism Toronto be named as "Additional Insured" in the vendor's insurance policy.

LOCAL TRAVEL

23.4 Definition

Local travel is considered to be travel within the employee's home region or territory.

23.5 Transportation to and from work

The cost of transportation to and from work at the beginning and end of the regular workday is considered a personal expense and therefore not chargeable/reimbursable.

23.5.1 Business-related travel during the workday

The cost of transportation for business-related travel during the workday is chargeable/reimbursable. Employees are encouraged to use TTC as their first option for such travel when appropriate.

23.6 Workplace parking

The cost of parking at work is considered a personal expense and therefore not chargeable/reimbursable.

23.6.1 Special circumstances

In such cases where an employee has been asked to (a) come into the office outside of regular business hours (e.g., evenings, weekends) or (b) park at the office during regular business hours for reasons of practicality, economy and/or convenience, parking costs are chargeable/reimbursable.

23.7 Meterage/mileage reimbursement

For business-related personal car use, Tourism Toronto will reimburse for meterage/mileage but not gas. Meterage/mileage will be reimbursed at the rate posted by the CRA/IRS at the time of travel.

23.8 Local hotel stays

Reasonable costs for overnight accommodations in local hotels for business-related purposes are chargeable/reimbursable, with prior VP approval, to the extent that would be deemed prudent and reasonable by the majority of relevant parties and/or stakeholders.

For all local hotel stays, employees must complete and submit to Human Resources a TD4 form, Declaration of Exemption-Employment At A Special Work Site, available at:

http://www.cra-arc.gc.ca/E/pbg/tf/td4/td4-10e.pdf

23.9 Transportation to and from airport

The costs of travelling to and from the airport via taxi, airport taxi, shuttle or public transit are chargeable/reimbursable.

23.10 Tolls

Tolls incurred in the course of business travel are reimbursable.

NON-LOCAL TRAVEL

23.11 Definition

Non-local travel is considered to be travel outside the employee's home region or territory.

23.12 Travel Authorization Form

If an employee is (a) travelling by air, rail or rental car or (b) travelling for one night or more by personal car, they should complete the Travel Authorization Form, shown in Appendix A and available on the company Intranet under Quick Links/Forms and Templates/Procurement, and obtain proper approvals prior to purchasing tickets.

For cash advance requests, the Travel Authorization Form should be attached to a corresponding Cheque Requisition.

Otherwise, the Travel Authorization Form should be attached to the relevant expense reports as supporting documentation.

23.12.1 Travel Authorization Form - Change Orders

If a travel request increases by more than the greater of 10% of the original request or \$2,500, a new request must be submitted, with the original attached.

23.13 Approval of international travel requests

All international travel requests must be approved by the travelling employee's highest level of *direct* authority.

23.14 Approval of CEO's international travel requests

All international travel requests by the CEO must be approved by the Chair of the Board.

23.15 Delegation of travel signing authority

Primary authorities (see Appendix B) may delegate travel signing authority either (a) in advance, for a specific period, or (b) spontaneously, in urgent circumstances.

If delegating for a specific period, the primary authority must send an e-mail to delegation@torcvb.com (which will go directly to both the Director of Finance & Controller

and the Accounts Payable Supervisor), with a copy to (a) their manager and (b) the designate, using the following template:

Subject: Delegation of signing authority to [name]

This is to advise that I am delegating signing authority to [name] from [date] to [date].

If delegating spontaneously (i.e., in urgent circumstances), the primary authority is permitted to communicate with the delegate via any means available, however the delegate is required to send an e-mail to delegation@torcvb.com with a copy to (a) their manager, (b) the primary authority, and (c) the primary authority's manager, using the following template:

Subject: Delegation of signing authority from [name of primary signer]

This is to advise that [name of primary authority] has just contacted me via [means of contact] to delegate his/her signing authority to me until further notice.

Delegators are responsible for ensuring delegates will be available to sign during the period of delegation.

23.15.1 Delegating to more than one person

Delegation of the same type of signing authority (e.g., invoices) to more than one person is not permissible.

Delegation of different types of signing authority to different people (e.g., one person for POs, one person for invoices) is permissible.

23.15.2 Signing certainty

Signing delegates assume the same accountability applied to all signatures and thus should sign only when they feel suitably informed and properly equipped to do so. If for any reason a signing delegate does not feel comfortable signing, they should notify the delegator immediately.

23.16 Purchasing own tickets

Employees purchasing tickets for travel should purchase the tickets in their own name and expense the purchase on their own expense report. Purchasing tickets on another employee's behalf and/or expensing said purchase on your own expense report is not permissible.

Employees who need to purchase a ticket for travel but who do not have a corporate credit card should:

August 1, 2011 Policy 23: TRAVEL Page 7 of 17

- a. ask their VP/Director to purchase the ticket on their behalf;
- b. request pre-payment via Cheque Requisition; or
- c. purchase the ticket using their personal credit card and expense the cost.

23.17 Air

23.17.1 Booking flights

Employees should use Tourism Toronto's dedicated Air Canada discount code to book flights or should reserve flights using the best available alternative.

23.17.2 Loyalty rewards

Travel bookings made via redemption of employees' personal loyalty points or rewards (e.g., Air Miles) are not chargeable/reimbursable.

23.17.3 Fare class

Employees should reserve economy or equivalent low-fare class when making airline bookings.

For flights in excess of eight hours' flying time, Business Class may be booked with VP approval (see Travel Authorization Form, Appendix A).

As a first option, when booking Business Class, AC upgrade certificates using the Latitude Fare should be used. Other airlines' upgrade certificates should be used in the same manner where applicable for business travel.

Upgrade certificates may be used at any time.

Excluding flights in excess of eight hours' flying time or seats booked using upgrade certificates, any advance Business Class seat bookings must be approved by the CEO.

23.17.4 Insurance

When booking flights, employees should accept trip cancellation and lost luggage insurance and decline all other types of insurance.

23.17.5 Ticket refunds/credits

When a trip is cancelled after the ticket has been issued, it is the employee's responsibility to contact the agent/carrier to obtain a refund or credit for future travel. The credit should be used as soon as possible thereafter.

23.17.6 Changed or missed flights

Costs incurred as a result of changed or missed flights are subject to review by the employee's VP.

23.17.7 Transportation to and from airport

Costs of travelling to and from the airport via taxi, airport taxi, shuttle or public transit are chargeable/reimbursable.

23.17.8 Airport parking

The cost of airport parking is chargeable/reimbursable if deemed a reasonable alternative to transportation to and from the airport via other means, such as taxi.

23.17.9 Travelling together

Whenever possible, employees should make arrangements to carpool with other employees or use public transportation or shuttle to travel to and from the airport.

23.18 Rail

Employees may elect to use rail travel as an alternative to air travel, with seat or class upgrades subject to VP approval.

23.19 Car

23.19.1 Driving while under the influence

Driving while under the influence of alcohol or drugs or while otherwise incapacitated is strictly prohibited. Any employee found to have been driving while under such influence will be responsible for any penalties, costs or damages resulting from said act and will be subject to discipline up to and including termination.

23.19.2 Reporting accidents

Employees must report all accidents to local law enforcement authorities and their manager.

23.19.3 Traffic/parking violations

Employees will not be reimbursed for traffic or parking violations.

23.19.4 Personal car vs. rental

When deciding whether to use their personal car or a rental car for travel, employees are expected to make the appropriate choice based on cost, convenience and practicality to the extent that would be deemed prudent and reasonable by the majority of relevant parties and/or stakeholders.

If driving more than 500 kilometres/300 miles within a single day, employees should consider a rental vehicle or alternate transportation.

Personal Car

23.19.4.1 Conditions for using personal vehicle for business

An employee may not use their personal vehicle for business unless they have a valid license and insurance; the employee will not be eligible for reimbursement unless they have provided a copy of their driver's license and valid insurance to Human Resources.

23.19.4.2 Meterage/mileage reimbursement

For personal car use, meterage/mileage must be approved by the employee's VP to be reimbursed.

23.19.4.3 Logging meterage/mileage

If using a personal vehicle, employees must keep daily logs to track their business use.

23.19.4.4 Loss or damage during business activities

If an employee's personal vehicle is damaged in the course of carrying out business activities, possible reimbursement will be reviewed on a case-by-case basis.

Rental Car

23.19.4.5 Condition

Employees are permitted to rent cars only once they provide HR with a copy of their driver's licence.

August 1, 2011 Policy 23: TRAVEL Page 10 of 17

23.19.4.6 Rental car size

Employees are expected to select an appropriate size of rental car. Upgrades must be either pre-approved by the departmental VP or done at the employee's own expense.

23.19.4.7 Insurance

When renting a car, employees must accept all types of insurance offered at the desk.

23.19.4.8 Damage

Employees are responsible for any damage to rental cars resulting from personal negligence.

23.19.4.9 Gas reimbursement

The cost of gas for rental cars is chargeable/reimbursable, however meterage/mileage is not.

23.19.4.10 Refueling before returning

Employees should always refuel rental cars prior to returning them in order to avoid higher gasoline charges from the rental company.

23.19.5 Business-related parking during travel

Business-related parking during travel for both rental and personal car travel is chargeable/reimbursable.

23.19.6 Tolls

Tolls incurred in the course of business travel are reimbursable.

23.20 Ground transportation

Justifiable travel via ground transportation for business-related purposes is chargeable/reimbursable. Employees may either (a) use a Tourism Toronto chit, which is invoiced directly to the company, or (b) pay for it themselves and expense the cost.

23.20.1 Taxi restriction

Employees may not use taxis to commute between their regular office and their home except under exceptional circumstances.

23.20.2 Taxi chits/receipts

Taxi chits/receipts must include a generic or specific list of passengers plus point of origin, destination, and total dollar amount including tip.

23.20.3 Approval of payment for taxi travel

Employees must sign their own taxi chits. Provided the employee has signed the chit, only one other signature is needed on the invoice stamp in order for the expense to be approved.

23.20.4 Taxi tipping

For taxis, employees should follow a general tipping guideline of 10-15% based on reasonableness in the circumstances.

23.21 Accommodations

23.21.1 General principle

Employees are expected to book reasonable accommodations at reasonable rates to the extent that would be deemed prudent and reasonable by the majority of relevant parties and/or stakeholders, and/or to book within the designated convention block.

23.21.2 Failure to cancel hotel reservations

Costs incurred as a result of non-cancellation of guaranteed hotel reservations (i.e., no-shows) are subject to review by the employee's VP.

23.22 Miscellaneous

23.22.1 Notifying RBC prior to travel

Prior to travelling, cardholding employees should notify RBC (1-800-769-2512) to minimize the possibility of their corporate credit card being declined. Employees should contact the Director of Finance & Controller to obtain any necessary information in this regard.

August 1, 2011 Policy 23: TRAVEL Page 12 of 17

23.22.2 Cash advances for travel purposes

Cash advances for staff who travel on a regular basis are available via the corporate credit card.

All other employees requiring cash advances must request them *no later than* 5:00 pm two Fridays prior to the date of travel via Cheque Requisition and signed Travel Authorization Form (see Appendix A), including appropriate approvals.

23.22.3 Non-reimbursable travel expenses

Non-business-related items purchased in the course of travel are not chargeable/reimbursable, including in-room purchases such as movies. Any such purchases must be repaid by the employee via personal cheque or will be charged via direct payroll deduction.

23.22.3.1 Room service

Under normal circumstances, room service purchases are not chargeable/reimbursable. However, the Association recognizes that there are circumstances in which ordering room service is the most reasonable alternative for a travelling employee for reasons of health, safety, cost, convenience/availability, need for personal time, etc., and in those situations such purchases will be allowed, provided an original, itemized receipt is included.

When using room service, employees should indicate on the receipt and/or their expense report one or more of the above reasons for using this option.

Alcohol is never chargeable/reimbursable as part of room service.

23.22.3.2 Mini-bar

Under normal circumstances, mini-bar purchases are not chargeable/reimbursable. However, the Association recognizes that there are circumstances in which purchasing items from the mini-bar may prove less costly and more convenient/reasonable than purchasing a traditional meal. Where both of these elements are met, such purchases will be allowed, provided an original, itemized receipt is included.

Alcohol purchased from the mini-bar is never chargeable/reimbursable.

August 1, 2011 Policy 23: TRAVEL Page 13 of 17

23.22.4 Family accompaniment

Family members are permitted to accompany employees on business travel with VP pre-approval. Spouses or other family members are permitted to stay in the employee's room, but no separate family-related costs are chargeable/reimbursable.

23.22.5 Use of hotel gyms

Under normal circumstances, hotel gym charges are not chargeable/ reimbursable except when travelling and only for reasons of health, safety, cost, convenience/availability or need for personal time (e.g., to overcome jet lag, allow staff who regularly exercise to continue their away-from-home regimen, etc.).

When submitting gym charges, employees must indicate on (a) the original, itemized receipt (if possible) or hotel invoice and (b) their expense report the reason(s) such charges should be considered permissible.

23.22.6 BlackBerry usage while travelling

Reasonable costs are permissible for (a) all business-related BlackBerry use or (b) reasonable personal communications home using the company-issued BlackBerry, with VP approval. Personal BlackBerry use should be otherwise minimized.

If in doubt, employees should use their personal mobile device and expense the communications, which will be reimbursed if deemed reasonable in the circumstances.

Employees are strongly encouraged to determine the most economical method for mobile device usage prior to travelling and to use this method during their period of travel. Typically, the most economical options are company-issued calling cards or a Travel Pack arranged by the Information Systems Manager via employee request prior to departure.

Travel Pack requests should be made at least two weeks prior to travel.

Employees are responsible for reporting any personal usage they suspect causes the total usage to significantly exceed the overall plan allotment on their company-issued BlackBerry (or other mobile device) by the end of the following month.

August 1, 2011 Policy 23: TRAVEL Page 14 of 17

All employees' BlackBerry (or other mobile device) usage will be reviewed for approval by their manager.

23.22.7 Visas

If an employee requires a visa for business-related travel and does not possess one, the cost to obtain one is chargeable/reimbursable.

23.22.8 Nexus card

For employees who travel regularly, the cost to purchase a Nexus card is chargeable/reimbursable, with manager pre-approval.

23.22.9 Other travel documents or certificates

If an employee is required to travel to a destination where certain inoculations, vaccinations, X-rays or other health certificates are required but are not covered by Tourism Toronto's insurance carrier, the costs to obtain them are chargeable/reimbursable.

23.22.10 Gratuities - service people

Reasonable tips for services such as porters, doormen, bellhops, housekeeping staff and luggage handlers are chargeable/reimbursable and do not require receipts.

August 1, 2011 Policy 23: TRAVEL Page 15 of 17

APPENDIX A - Travel Authorization Form

Employee name:	Date(s) of travel:
Purpose/details of travel:	

Planned Expenditure	Budget		
Type of Transportation (circle one):	\$		
Air Train Ren	tal Car	φ	
Paid Business Fare	NO	YES	
Business Class via upgrade certificate	NO	YES	
Taxis			
Accommodation	\$		
Meals & Incidentals	\$		
Other (specify)	\$		
Travel advance (attach to Cheque Requisition)			
		\$	

Approvals				
Signature	Date			
Employee:				
Director:				
VP (mandatory):				
CEO*:				

^{*}Mandatory for all travel requests, however only necessary **prior** to travel when CEO is highest level of direct authority

August 1, 2011 Policy 23: TRAVEL Page 16 of 17

Appendix B - Delegation of Travel Signing Authority

When signing as a delegate, write "for" in front of the name and/or title of the absent person (insert if necessary), then sign and date.

List of Delegates

PRIMARY AUTHORITY	DELEGATE(S)
Chief Executive Officer	Chief Marketing Officer
Chief Financial Officer	Director of Finance & Controller
Chief Marketing Officer	Director(s) of Marketing/VP Communications
VP MCIT Sales	Director(s) of MCIT Sales & Client Services
VP Int'l Leisure Trade Sales	Director of Int'l Leisure Trade Sales/Chief Marketing Officer
VP Communications	Director of Media Relations/Chief Marketing Officer
Director	Other Departmental Director(s)
Manager	Other Departmental Manager(s)

August 1, 2011 Policy 23: TRAVEL Page 17 of 17