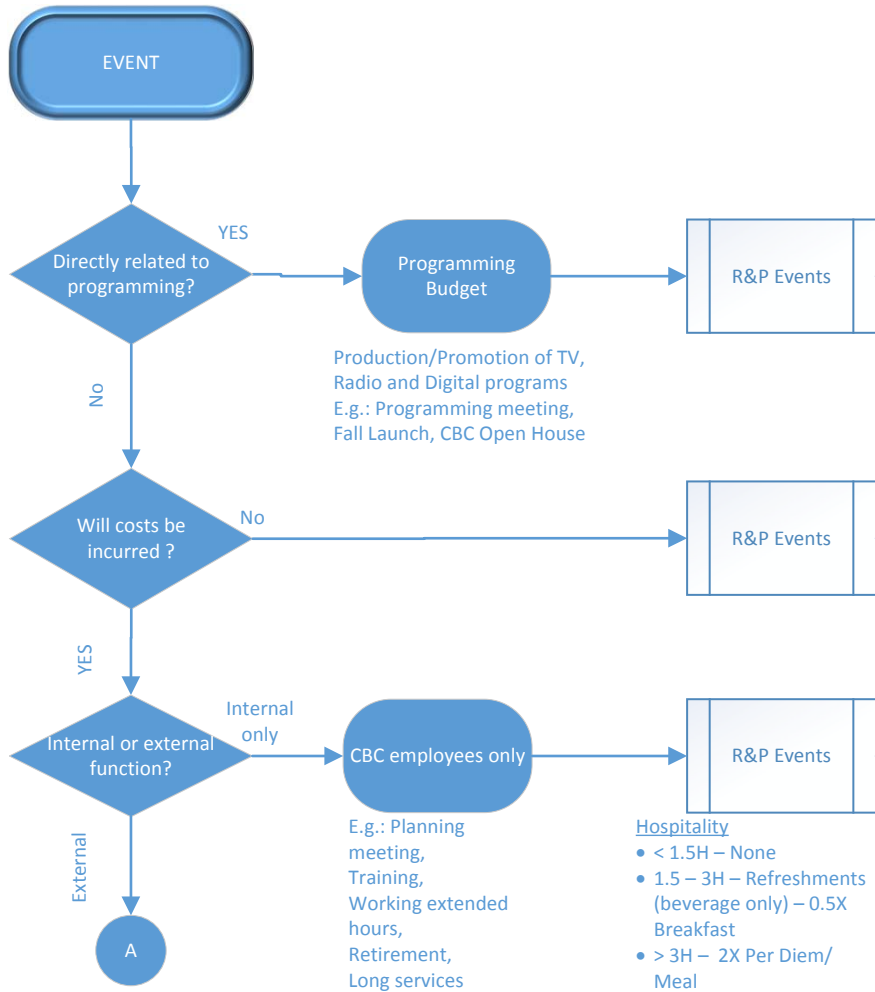


Policy on Employee related expenses and reimbursement
 Decision Tree – Events and Duty Entertainment
 October 2016



* Total costs to consider: Travel, accommodations, hospitality, other relevant cost directly related to the event

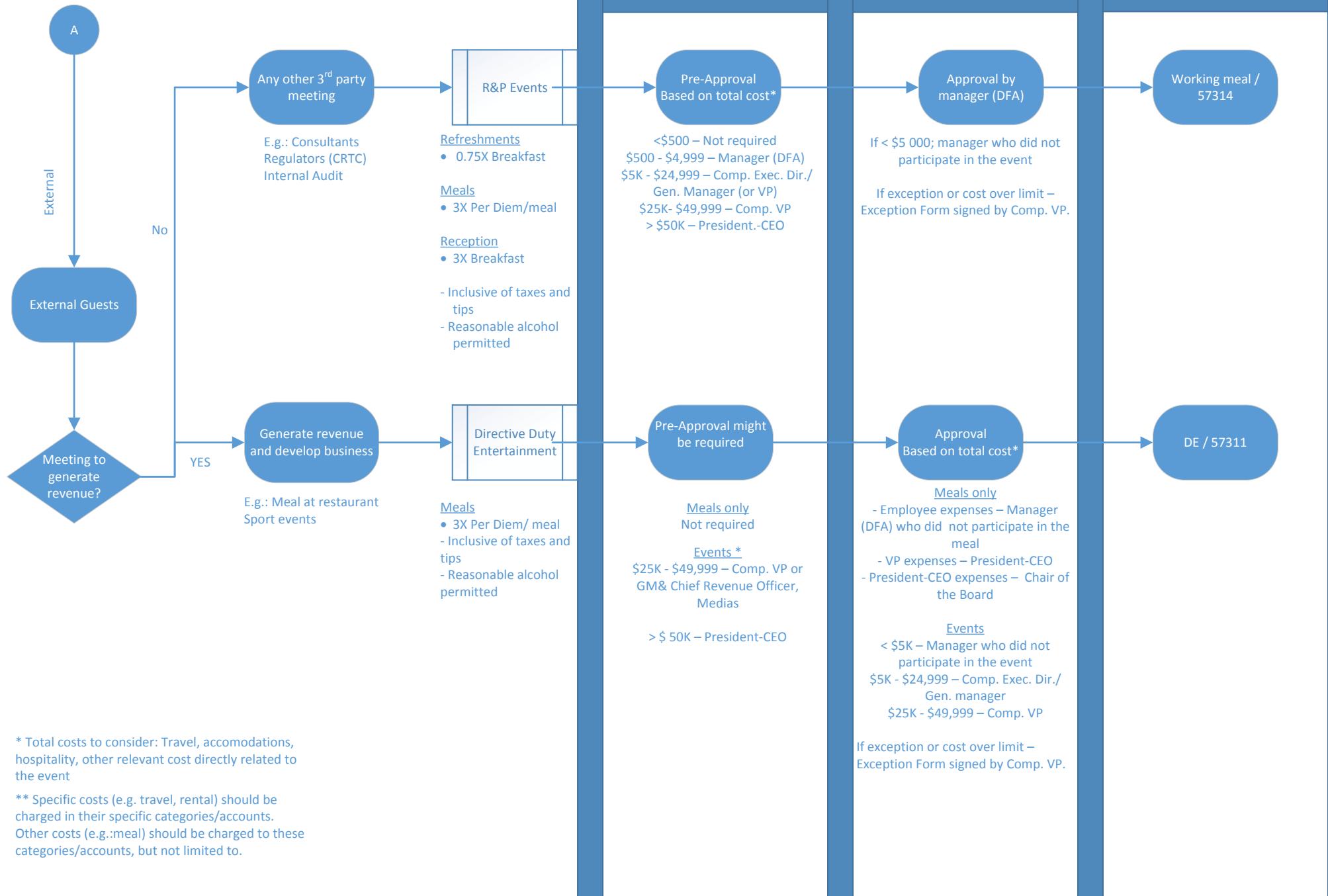
** Specific costs (e.g. travel, rental) should be charged in their specific categories/accounts. Other costs (e.g.:meal) should be charged to these categories/accounts, but not limited to.

- Hospitality
- < 1.5H – None
 - 1.5 – 3H – Refreshments (beverage only) – 0.5X Breakfast
 - > 3H – 2X Per Diem/Meal
 - All-day event (>6H) – 2X Per Diem/Meal + Refreshment (0.5X Breakfast)
- Inclusive of taxes and tips
 - Alcohol not permitted

- Receptions - 2X Breakfast
Recognition – only one per year - Modest Hospitality
Retirement/Long services – Refreshment – 0.5X Breakfast

Pre-Approval	Expense Claim/Invoice Approval	TEMS category ** / GL Account
Pre-approval not required	Approval by manager (DFA) If exception or cost over limit – Exception Form signed by Comp. VP.	WBS or CC of the related program Working meals / 57314 Staff Function / 57313 Reception / 57312
Pre-approval not required	No expense claim	
Pre-Approval Based on total cost* <\$500 – Not required \$500 - \$ 4,999 – Manager (DFA) \$5K - \$24,999 – Comp. Exec. Dir./ Gen. Manager (or VP) \$25K-49,999 – Comp. VP > \$ 50K – President-CEO	Approval by manager (DFA) If < \$5 000; manager who did not participate in the event If exception or cost over limit – Exception Form signed by Comp. VP.	Working meals / 57314 Staff Function / 57313

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