

## Travel Policy

Telefilm's Travel Policy is based on the Treasury Board Secretariat (TBS) [Directive on Travel, Hospitality, Conference and Event Expenditures](#), [Guideline on Travel, Hospitality, Conference and Event Expenditures](#) and the National Joint Council (NJC) [Travel Directive](#). In case of any omission, please refer to these documents. The application of this policy is a matter of judgment, and any exemption must be pre-approved by the Director, Administration and Corporate Services, or by the Controller or Chief Accountant. In ambiguous situations, the final decision as to the admissibility of an expense rests with the Finance Department.

### CONTENTS

<b>GENERAL PRINCIPLES</b> .....	<b>2</b>
<b>APPLICATION</b> .....	<b>2</b>
<b>SPECIAL TRAVEL AUTHORITIES</b> .....	<b>2</b>
<b>ADMINISTRATION</b> .....	<b>2</b>
RESPONSIBILITIES .....	2
SUPPLIERS OF GOODS AND SERVICES .....	3
MODE OF PAYMENT .....	3
LOYALTY PROGRAMS .....	3
<b>TRAVEL</b> .....	<b>3</b>
ACCOMMODATION/HOTEL .....	3
ADDITIONAL EXPENSES .....	3
BOTTLED WATER .....	4
FOREIGN EXCHANGE .....	4
DEPENDANT CARE .....	4
INCIDENTAL EXPENSES .....	4
INSURANCE .....	4
MEALS WITHIN HEADQUARTERS AREA .....	4
MEALS .....	5
AIR TRAVEL .....	5
TRANSPORTATION BY TAXI, TRAIN, OR OTHER .....	6
TRANSPORTATION: RENTAL OR PRIVATE VEHICLE .....	6
MODIFICATION TO TRAVEL PLAN FOR PERSONAL PURPOSE .....	6
<b>PRIOR AUTHORIZATION REQUIRED</b> .....	<b>7</b>
<b>DISALLOWED EXPENSES</b> .....	<b>7</b>
<b>CODING OF ACCOUNTS</b> .....	<b>8</b>
<b>EFFECTIVE DATE</b> .....	<b>8</b>
<b>PERTINENT DOCUMENTS</b> .....	<b>8</b>

## **GENERAL PRINCIPLES**

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The Travel Policy provides for the reimbursement of fair and reasonable expenses incurred by employees while travelling on Telefilm business. The Corporation's purpose is to ensure comfort, safety, and support for employees during travel. This policy, when applied, does not constitute a source of income or other remuneration for the employee.

To qualify for reimbursement, each trip must be pre-authorized on the basis of a travel request in the STS system, according to official Corporation rules. Expenses must also be supported by original, detailed receipts and, where applicable, proof of payment of the amounts claimed. Receipts must be attached to the STS system expense account. Once the expense account is reimbursed, the original receipt is to be destroyed and only the scanned copy is retained.

In exceptional cases where the traveller certifies that a receipt was lost, accidentally destroyed, or unobtainable, a signed declaration may be substituted for the receipt.

Selection of the mode of transportation should be based on cost, duration, convenience, safety, and availability. The most economical solution at the time of booking should be selected. The standard for accommodation is a single room in a safe, conveniently located, and comfortably equipped establishment.

The Finance Department is responsible for ensuring that all transactions respect and comply with this policy. Travel expenses incurred by the Chair and the Executive Director are disclosed on the Telefilm website. As well, the total travel amount is disclosed annually on the Telefilm website, in accordance with the Treasury Board Travel Directive.

## **APPLICATION**

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This directive applies to employees and consultants working for the Corporation, while travelling on Telefilm business or for purposes of training and for industry events or activities.

## **SPECIAL TRAVEL AUTHORITIES**

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This policy applies to the Executive Director and members of the Board of Directors. However, they are allowed some latitude in that they are also subject to the rules and guidelines of the TBS "[Special Travel Authorities](#)." Specifics appear under each expense category of the table in the "Travel" section below and in the Policy on remuneration and compensation for the Chair and Board members.

## **ADMINISTRATION**

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### **RESPONSIBILITIES**

#### **Travellers**

- Become familiar with this policy.
- Obtain approval in advance when you must travel (see "Prior Authorization Required" below).
- Clearly indicate any disallowed expenses that appear on your receipts.
- Submit supporting documentation for your travel expense claims to the manager as soon as possible within the same fiscal year.
- Every month, pay the entire balance owing on the BMO MasterCard individual travel card.
- If you must cancel your trip, notify your delegate to have your reservations cancelled as promptly as possible.

#### **Delegates**

- Prepare complete travel requests for appointed travellers, using the STS system.
  - A complete travel request includes details of the trip, accommodation, per diem allowances, incidental expenses, and any other foreseeable expenses. In addition, on every travel request there should be a written comment indicating the total number of travellers attending the same event.
  - Use the directory of approved hotels and car rental firms. This directory is published annually, but details may vary from month to month depending on the rates being submitted.
  - Obtain from the Finance Department approval before booking any hotel not listed in the current directory.
- Prepare expense reports for authorized travellers, using the STS system, as promptly as possible after receiving their supporting documents.
- Use the TBS kilometric and daily allowance rates applicable on the date when the expenses were incurred.
- Process the expense reports for approval as per the administrative signing matrix.

**Approving Officer (see "Prior Authorization Required" section):**

- Approve travel requests in advance.
- Approve expense reports, if needed.

**Accounting**

- Review expense accounts, using a sampling process, and including risk assessment aspects.
- Approve expense accounts within a reasonable time.
- Submit to the managers a report of amounts authorized and amounts spent.

**SUPPLIERS OF GOODS AND SERVICES**

Employees who travel must use suppliers of goods and services selected and approved by Telefilm or the Treasury Board Secretariat, including:

- STS, for airline and train reservations, and for accommodation
- Suppliers listed in the federal Accommodation and Car Rental Directory
- Any other directives issued by the Management Committee

It is particularly helpful to use these suppliers who have been selected through a competitive bidding process because of the savings, efficiency, and quality they provide. Expenses incurred with other suppliers of goods and services may be disallowed by the Finance Department and, if incurred without prior authorization, constitute a breach of this policy.

**MODE OF PAYMENT**

Use of the BMO MasterCard specifically provided for travel purposes is required and remains the most efficient method of supplying funds for employee travel expenses. For more information, please refer to the Individual Travel Cardholder’s Instructions.

**LOYALTY PROGRAMS**

Provided that there are no additional costs to the Corporation, employees travelling on business may join loyalty programs and retain the benefits for personal or business use.

**TRAVEL**

Travel	<u>Within headquarters area</u> No overnight stay	<u>Outside headquarters area</u> No overnight stay	<u>Canada &amp; US</u> Overnight stay	<u>Inter-national</u> Overnight stay
<p><b>ACCOMMODATION/HOTEL</b></p> <p>Use of hotels listed in the <a href="#">Federal Accommodation Directory</a> is mandatory. A waiver must be obtained if the chosen hotel is not listed in the directory, and that approval must be attached to receipts when submitting expense account claims.</p> <p>The criteria for selecting accommodation are:</p> <ul style="list-style-type: none"> <li>▪ Time period: month of reservation</li> <li>▪ Daily rates</li> <li>▪ Within city rate limit</li> <li>▪ Single occupancy</li> <li>▪ Guest room</li> </ul> <p>The use of private non-commercial accommodation is encouraged. Travellers staying in private non-commercial accommodation are entitled to reimbursement based on the applicable rates in</p> <ul style="list-style-type: none"> <li>▪ <a href="#">Appendix C – Allowances Canada &amp; US</a></li> <li>▪ <a href="#">Appendix D – Allowances International</a></li> </ul> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p><i>Board members and Executive Director:</i></p> <p>The members of the Board of Directors and the Executive Director may select accommodations listed as “Above city rate limit” provided they meet the “Single occupancy” and “Guest room” criteria. This choice must be justified in the travel request.</p> </div>	N/A	N/A	<b>X</b>	<b>X</b>
<b>ADDITIONAL EXPENSES</b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>

Travel	<u>Within headquarters area</u> No overnight stay	<u>Outside headquarters area</u> No overnight stay	<u>Canada &amp; US</u> Overnight stay	<u>Inter-national</u> Overnight stay
Employees will be reimbursed for unforeseen expenses incurred, including business-related telecommunications, passports, certificates, necessary medical care, and financial transactions, unless these costs are covered as "Incidental Expenses."				
<p><b>BOTTLED WATER</b></p> <p>If bottled water is deemed necessary, the cost of reasonable amounts will be reimbursed, based on receipts.</p>	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>
<p><b>FOREIGN EXCHANGE</b></p> <p>Costs incurred for conversion of money to foreign currencies and reconversion of any unused balance to Canadian currency will be reimbursed, based on receipts.</p> <p>Regarding the reimbursement of expenses in another currency than Canadian, the real exchange rate applies. In the absence of supporting receipts, the currency exchange rate in the STS system applies.</p>	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>
<p><b>DEPENDANT CARE</b></p> <p>Employees required to travel can obtain reimbursement for actual and reasonable expenses incurred for care of their dependants:</p> <ul style="list-style-type: none"> <li>▪ If the employee is the sole caregiver of a dependant who is under 18 years of age, or if dependant has a mental or physical disability.</li> </ul> <p>Reimbursement up to a daily maximum of \$35 is payable if a declaration is provided.</p> <p>Reimbursement up to a daily maximum of \$75 is payable if a receipt is provided.</p> <p>Reimbursement applies only to those expenses that are additional to the costs that the employee would normally incur when not travelling.</p>	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>
<p><b>INCIDENTAL EXPENSES</b></p> <p>For each day of travel, travellers will be paid an Incidental Expenses Allowance when travelling with an <u>overnight stay</u> covering miscellaneous expenses not otherwise provided for in this policy, as indicated in:</p> <ul style="list-style-type: none"> <li>▪ <a href="#">Appendix C – Allowances Canada &amp; US</a></li> <li>▪ <a href="#">Appendix D – Allowances International</a></li> </ul>	N/A	N/A	<b>X</b>	<b>X</b>
<p><b>INSURANCE</b></p> <p>Please contact the Human Resources department.</p> <p>Vehicle Insurance: Please refer to Part II of the NJC Travel Directive. When the BMO MasterCard is used, there is no additional charge for collision damage waiver coverage. If the traveller cannot use a travel card of this sort, the cost of purchasing collision coverage will be reimbursed.</p> <p>The cost of insurance for the use of the traveller's own vehicle will not be reimbursed. The traveller is responsible for having adequate insurance coverage.</p> <p>Telefilm will not reimburse deductible amounts related to insurance coverage.</p>	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>
<b>MEALS WITHIN HEADQUARTERS AREA</b>	<b>X</b>	N/A	N/A	N/A

Travel	<u>Within headquarters area</u> No overnight stay	<u>Outside headquarters area</u> No overnight stay	<u>Canada &amp; US</u> Overnight stay	<u>Inter-national</u> Overnight stay
<p>The cost of meals taken within the Headquarters area is not normally reimbursed.</p> <p>However, pre-authorized meal costs supported by receipts may be reimbursed up to the maximum daily allowances indicated in <a href="#">Appendix C – Allowances Canada &amp; US</a>, in the following situations:</p> <ul style="list-style-type: none"> <li>▪ When the intensive studies by a task force or committee would be enhanced by keeping the participants together over a normal meal period</li> <li>▪ When meals are an integral part of official conferences, seminars, public hearings or meetings</li> </ul> <p>The expression “headquarters area” refers to the Montreal Metropolitan Community, the Greater Toronto Area, or the Greater Vancouver Area, as the case may be.</p>				
<p><b>MEALS</b></p> <p>Travellers will receive a daily allowance for each breakfast, lunch, or dinner while travelling, based on the rates indicated in:</p> <ul style="list-style-type: none"> <li>▪ <a href="#">Appendix C – Allowances Canada &amp; US</a></li> <li>▪ <a href="#">Appendix D – Allowances International</a></li> </ul> <p>When no meal allowance has been set for a particular country, the actual and reasonable costs are reimbursed, based on receipts.</p> <p>No allowance may be claimed for meals supplied free of charge.</p> <p>Employees between government agencies should submit their own expenses (except in cases covered by the Hospitality Policy).</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>For members of the Board and the Executive Director, the Corporation will pay the allowances stated by the Treasury Board. In any case, the real and reasonable fees can be reimbursed based on receipts.</p> </div>	N/A	X	X	X
<p><b>AIR TRAVEL</b></p> <p>The standard for air travel is economy class. Reservations must be made well in advance and <u>at the best available prices</u>.</p> <p>Business class air travel is to be authorized only for international trips (outside Canada and the US), if available, <u>and if continuous air travel time exceeds 9 hours</u>.</p> <p>Flight passes may be used if authorized by the Director, Administration and Corporate Services, or by the Controller.</p> <p>If airline tickets are changed, the extra charges (if any) may be reimbursed, but the change must be made as economically as possible.</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>For members of the Board and the Executive Director, the standard for air travel is economy class. Reservations must be made well in advance.</p> <p>Business class air travel is authorized for flights of 850 km or more, but should be used sparingly and only in case of demonstrable need.</p> <p>First class air travel is prohibited.</p> </div>	N/A	X	X	X

Travel	<u>Within headquarters area</u> No overnight stay	<u>Outside headquarters area</u> No overnight stay	<u>Canada &amp; US</u> Overnight stay	<u>Inter-national</u> Overnight stay
Travelling companions may not travel in a higher class at the Corporation's expense.				
<p><b>TRANSPORTATION BY TAXI, TRAIN, OR OTHER</b></p> <p>The standard for rail travel is the next highest class after the full economy class.</p> <p>Taxis, shuttles and public transit services should be adequate for short local trips. Actual expenses, including tips, will be reimbursed, based on receipts.</p>	X	X	X	X
<p><b>TRANSPORTATION: RENTAL OR PRIVATE VEHICLE</b></p> <p>The standard for rental vehicles is mid-size. Use of suppliers listed in the federal Accommodation and Car Rental Directory is mandatory, and the suppliers must apply the rates shown in the Directory.</p> <ul style="list-style-type: none"> <li>▪ <a href="#">Car Rental</a></li> </ul> <p>The kilometric rates payable for use of a privately owned vehicle are indicated in <a href="#">Appendix B – Kilometric Rates</a>.</p> <p>Travellers who are driven to or picked up from a public carrier terminal may claim the kilometric rate allowance, based on the distance to and from the terminal.</p> <p>In the interests of safe driving when employee-driven vehicles are authorized, employees will not normally be expected to drive more than:</p> <ul style="list-style-type: none"> <li>▪ 250 kilometres after having worked a full day</li> <li>▪ 350 kilometres after having worked half a day</li> <li>▪ 500 kilometres on any day when the employee has not worked</li> </ul> <p>Parking charges will be reimbursed where it is practical and economical to leave a private vehicle at the public carrier terminal during the period of absence.</p>	X	X	X	X
<p><b>MODIFICATION TO TRAVEL PLAN FOR PERSONAL PURPOSE</b></p> <p>It can be acceptable for employees to ask a modification to their initial travel plan for personal purpose. The modification has to be determined in advance and approved as per this policy.</p> <p>During a business travel, employees travelling for personal purpose are not, then, on official assignment, and have to assume the complete responsibility of the travel. Employees take charge of all fees regarding the modification of the travel plan, in particular, but not limited to, subsistence, hotel, transportation and any other unexpected fees.</p> <p>This initial and modified travel plans have to be documented at the authorization. The Corporation will not assume any additional fees to the initial plan (example: plane, nights, allowance or transportation)</p>	N/A	N/A	X	X

**PRIOR AUTHORIZATION REQUIRED**

Travellers and destinations	Authorization level
Members of the Board and their: Blanket Travel Authority Travel Plans	Chair of the Audit and Finance Committee
Chair of the Audit and Finance Committee and the corresponding: Blanket Travel Authority Travel Plans	Chair of the Board
Executive Director and the corresponding: Blanket Travel Authority Travel Plans	Chair of the Board Chair of the Audit and Finance Committee Director of Administration and Corporate Services
Employees – and others – <u>Travel outside the headquarters area</u> and their: Blanket Travel Authority Travel Plans	Cost Centre Manager Level 13 or higher (as per the grouping of positions), based on the Signing Authorities Chart – Administration
Employees – and others – <u>Travel within the headquarters area</u> and their: Travel outside the headquarters area <u>if there is an authorized Travel Plan</u>	Cost Centre Manager, based on the Signing Authorities Chart – Administration

It is possible to have approved:

- A blanket travel authority (BTA): allow a travel to be approved if frequent, for a specific reason, in a precise geographic area and for a limited time
- A specific Travel Plan for a single travel

BTAs and Travel Plan are subject to the same rules of approval as other travel and should be archived on DocuNet.

Travel requests related to a BTA do not require an approval in the system, although those related to a travel plan can be approved by a cost centre manager below level 13.

The final claim, submitted using a standard expense account in STS, must be approved based on the signing chart for administrative expenses.

**DISALLOWED EXPENSES**

While not being exhaustive, the list of disallowed expenses includes:

- Purchases of goods and services from suppliers not approved by Telefilm or the TBS
- All interest charges or penalties for late payment
- Driving offences under applicable laws and/or all fines or sanctions
- Mini-bar and room service charges and/or other personal or entertainment spending
- Film rentals or “pay-per-view” programs while in Travel status
- Expenses that cannot be justified with respect to the objectives of the Corporation
- Alcoholic beverages may be allowed or disallowed, depending on the circumstances, as the following table shows:

Circumstances	
Meals between employees	Alcohol is not allowed
Meals or cocktails with guests in the Canadian industry – in Canada or abroad	Alcohol is not allowed
Meals or cocktails with visiting guests from other countries, in Canada or abroad, when required by protocol	Alcohol is allowed, glass only* Alcohol in a bottle (wine) is not allowed

\* NOTE: Only alcoholic beverages for guests will be reimbursed. No reimbursement is allowed for alcoholic beverages consumed by employees.

In exceptional circumstances, it may be deemed appropriate to provide beverages and entertainment as a matter of courtesy, diplomacy, or protocol involving non-public servants.

**CODING OF ACCOUNTS**

Activities	General Ledger
Travel costs within Canada or abroad <ul style="list-style-type: none"> <li>▪ All transportation fees: air travel, car, taxi, etc.</li> <li>▪ All accommodation fees: hotels</li> <li>▪ All meal-related expenses: bills for meals, daily allowances, etc.</li> </ul>	GL # 4620 Travel in Canada – Employees GL # 4630 Travel outside Canada – Employees GL # 4640 Travel to Canada – Non-employees GL # 4650 Travel outside Canada – Non-employees
Registration and accreditation to events and conferences	GL # 4610 Registration Fees – Other
Refreshments (beverages and snacks) and meals at working sessions.	GL # 4550 Meeting Expenses – Meals – Employees

**EFFECTIVE DATE**

This policy takes effect on April 1, 2016 and is reviewed annually.

**PERTINENT DOCUMENTS**

- Blanket Travel Authority (BTA) and Travel Plan form