

Privately owned vehicles

When the use of a privately owned vehicle is authorized, the following procedure applies:

The employee shall first establish that his/her existing insurance policy does not already include adequate business driving coverage, having regard for the frequency of such use of the privately owned vehicle. When Supplementary Business Insurance (SBI) coverage is warranted, the employee shall obtain the agreement of the employer that the premium would be reimbursable by the Corporation. Where possible, SBI coverage should only be obtained for the predicted distance that the vehicle is to be used on Corporation business. Such coverage shall include any necessary endorsement to permit the carrying of passengers on official business and shall not be cancelled before the expiry date of the policy, unless the employer is first notified. **The employee is also responsible for ensuring that his/her vehicle is in proper running order.**

On presentation of proof of payment of a premium for SBI coverage, the employee shall be reimbursed the amount of such premium. Reimbursement shall be related to the period of premium coverage and not to the fiscal year. When the employee is no longer required by the employer to travel on Corporation business in his private vehicle and carry SBI coverage, the employee shall seek a refund for the unexpired premium, which when received, shall be remitted to the Corporation. Reimbursement of the premium amount shall not be made when use of the vehicle is solely at the request of the employee.

In the event of an accident, the Corporation assumes no financial responsibility beyond the payment of the SBI premium. i.e. deductible amounts.

Travel by Rented Vehicles

An employee who is authorized to rent a vehicle must, at the time of renting, ensure the rental is in NTPC's name.

Should an accident occur, the following procedure must be followed, in addition to regular post-accident activities.

- i. Notify the Treasurer of the accident, on the first business day following the accident.
- ii. If a police report is completed, a copy must be forwarded to the Treasurer.
- iii. Immediately upon returning to work, an incident report must be completed and forwarded to the Treasurer.

Government Rates

When an employee reserves a vehicle or accommodation, he/she shall determine whether documentation beyond a NWTPC identification card will be required to obtain Government Rates. The Human Resources Department or local travel claims administrator will provide a letter

describing the Corporation's relationship to the GNWT when additional documentation is required.

Advances and Reservations

Travel must be approved in advance by the appropriate Director **or** Manager even if no advance is being requested.

Employees at Head Office

Before proceeding to travel on the Corporation's business, the employee may require travel tickets, as well as a cash advance sufficient to cover the cost of hotel accommodation, meals and other expenses likely to be incurred.

- a) The employee completes the Ticket Advance and/or Cash Advance portion of a *Travel Claim For (Employees Only)* (Form No. FI 115A (4/95) and passes the form to the Director or Manager for authorization.
- b) After approval, the employee forwards the form to Accounts Payable at least seven (7) working days before the trip, so that arrangements for a cash advance can be made. Reservations are handled by the employee's department. The advance is cost coded to the employee's personal travel account (e.g. 901.1302.employee number).

A travel advance will be provided through an imprest account in the following situations only: where an employee is notified of the requirement to travel on short notice (less than 7 working days in advance); and/or Accounts Payable is unable to provide an advance through the Accounts Payable system in a timely manner.

- c) The employee retains the copy of the advance request while he/she is on travel status.
- d) Due to unforeseen circumstances, if additional cash is required during the trip, an advance may be requested by contacting the Director or Manager. The Director or Manager will make arrangements for a cheque to be issued from the plant being visited. This advance is coded to the employee's personal travel account.
- e) Within ten (10) calendar days of return to Head Office the employee shall complete and forward to the Director or Manager a *Travel Claim For (Employee Only)* (Form No. FI 115A (4/95) together with all receipts and supporting documents (e.g. ticket stubs, hotel receipts, car rental agreements, taxi receipts, etc.) to substantiate the expenses claimed. Receipts are required for all expenses with the exception of meals claimed at the per diem rate, taxi fares \$6.00 and under, and private accommodation in accordance with Appendix A. Failure to complete the travel claim form within the required timeframe may result in the rejection of any future travel advances and/or the recovery through payroll deduction of the amounts advanced. **The mode of transportation and time of arrival and departure must be stated on the travel claim form.** Once the expenses have been reviewed and approved

by the Director or Manager, the Travel Claim will be forwarded to Accounts Payable for processing.

Employees at Regional Offices and Plants

Before proceeding to travel on the Corporation's business, the employee may require travel tickets as well as a cash advance sufficient to cover the cost of hotel accommodation, meals and other expenses likely to be incurred.

The employee completes the Ticket Advance and/or Cash Advance portion of a *Travel Claim For (Employees Only)* (Form No. FI 115A (4/95) and passes the form to the Director or Manager for authorization. The Form is then forwarded to the travel claim administrator for processing.

a) Purchase of Air Tickets

- i) The Director or Manager may authorize the purchase of air tickets from travel agents/airlines located in the north. The Corporate P-Card may be used to purchase air tickets.
- ii) The Director or Manager informs the travel claim administrator of any subsequent cancellation or re-routing of trip after the original ticket has been purchased.

b) Cash Advance

- i) Where the employee requires a cash advance, the employee completes the Cash Advance portion of a *Travel Claim For (Employees Only)* (Form No. FI 115A (4/95) and passes the form to the Director or Manager for authorization. The Form is then forwarded to the travel claim administrator for processing through Accounts Payable.
- ii) **A travel advance will be provided through an imprest account in the following situations only: where an employee is notified of the requirement to travel on short notice (less than 7 working days in advance); and/or Accounts Payable is unable to provide an advance through the Accounts Payable system in a timely manner.**

c) Submission of Travel Claim

- i) The Employee completes within ten (10) calendar days after the return from a trip, a travel claim (Form No. FI 115A (4/95) and attaches original receipts, ticket coupons, etc. Receipts are required for all expenses with the exception of meals claimed at the per diem rate, taxi fares \$6.00 and under, and private accommodation in accordance with Appendix A. Failure to complete the travel claim form within the required timeframe may result in the rejection of

any future travel advances and/or the recovery through payroll deduction of the amounts advanced. **The mode of transportation, time of arrival and departure must also be stated on the travel claim.**

- ii) Where the employee did not complete the itinerary as listed on the air ticket, he must attach the unused ticket coupons to the travel claim.
- iii) Where the employee repays any money owing to the Corporation, the CRA# must be noted on the travel claim form.

d) Medical Evacuation

- i) The travel claim administrator faxes a copy of the medical referral note to the Human Resources Department for approval. This will be done before travel arrangements have been finalized except in emergency situations. Medical travel must be supported by certification by a qualified medical or dental practitioner that treatment was urgently required and could not be provided by facilities or services available at the place of employment of the employee concerned. With the exception of dental services, only those services insured by the GNWT, Department of Health will be approved for medical evacuation to the nearest point the service is available.
- ii) The employee completes within ten (10) calendar days after the return from a trip, a travel claim (Form No. FI 115A (4/95) and attaches all supporting documentation (e.g. hotel receipts, ticket coupons, original medical certificate, taxi receipts, etc). Receipts are required for all expenses with the exception of meals claimed at the per diem rate, taxi fares \$6.00 and under, and private accommodation in accordance with Appendix A. Failure to complete the travel claim form within the required timeframe may result in the rejection of any future travel advances and/or the recovery through payroll deduction of the amounts advanced. **The mode of transportation and the time of arrival and departure must also be stated on the claim.** After a review by the travel claim administrator, the claim is forwarded to the Human Resources Department for cost coding and approval.
- iii) **P-cards are not to be used for any medical travel expenses such as purchase of airline tickets, accommodations, meals etc. The travel claim administrator may use his/her P-Card to make travel arrangements for employees in his/her region, with the exception of arrangements for his/her self or dependents.**

e) Business Entertainment and Hospitality

Original receipts for extending business entertainment or hospitality to third parties must be attached to Form No. F1 100, Expense Reimbursement Claim Form, unless they are being submitted with a travel claim (Form No. FI 115A (4/95). The Expense

Reimbursement Claim Form must be submitted to the Director or Manager for authorization.

When an employee is unsure if it is reasonable and/or necessary for the maintenance of good business relationships to extend business entertainment or hospitality, the employee must obtain advance approval from the Director or Manager in accordance with Policy A-6, Code of Ethics.



TRAVEL CLAIM FOR (EMPLOYEES ONLY)		For Accounting Use Only	
Employee Name <u>John Doe</u>		Doc # 048117	
Location <u>Hay River</u>		Employee # <u>11111111</u>	Batch #
		Voucher #	

Date of Travel <u>Jan 30/07</u>	Purpose of Travel <u>Duty Travel - Maintenance Meetings - YK</u>		
Ticket Advance	Rec'd YES <input type="checkbox"/> No <input type="checkbox"/> \$	Coding: 901.1302	Advance Approved By: <u>if provided Mgr/Dir.</u>
Cash Advance <u>if provided</u>	Date <u> </u> Cheque # <u> </u> Amount \$ <u> </u>	EMP. # <u> </u>	Advance Received By: <u>John Doe</u>

Expense Claim (include expenses paid by the Company)		
Date	Particulars	Amount
	Transportation : (Receipt required)	
<u>Jan 30/07</u>	<u>Buffalo Dep 7³⁰ am Arr 8:20 am</u>	
<u>Jan 31/07</u>	<u>First Air Dep 5³⁰ pm Arr 6:05 pm</u>	
	<u>(Quick Tickets)</u>	
	Accommodation: (Receipt required)	
<u>Jan 30/07</u>	<u>Explorer Hotel</u>	<u>100.00</u>
<u>Jan 31</u>	Breakfast <u>1</u>	<u>15.00</u>
	Lunch <u>provided at meeting</u>	
<u>Jan 30</u>	Supper <u>1</u>	<u>47.00</u>
<u>Jan 30 & 31</u>	Incidentals <u>2</u>	<u>36.00</u>
	Miscellaneous Expense: (Receipt required)	
	<u>Taxi Equip x 2 Home / Airport (\$6/each)</u>	<u>12.00</u>
	<u>Taxi (receipts attached)</u>	<u>25.00</u>

Unused Portion of
Transportation Tickets:

TOTAL CLAIM \$ 235.00

ACCOUNT CODES TO CHARGE (Side A)					ADVANCES: Expenses billed/paid by NWTPC		(Side B)
Plant	Cost Center	Cost Element	Sub Account or Engine #	Amount	901.1302- _____	Description Accounting Use Only	Amount
						Ticket Advance	
						Other Transportation	
						Misc. Expenses (ie. ex. baggage, etc.)	
						Accommodation 1	
						Accommodation 2	
						Cash Advances	
						Cash Advances	
						TOTAL ADVANCES \$	
						Balance Owing Employee:	<u>235.00</u>
						Balance Paid to Employee by Imprest: # _____	
						Balance Owing to NWTPC:	
						Payment Received from Employee: CRA# _____	
						Payroll Deduction: (1301)	
						CLAIM BALANCE	
CLAIM TOTAL \$							

I Certify the above account is correct and just in all respects, and the whole expenditure was actually incurred on NWTPC business or medical travel.

John Doe
Employee Signature (required)

Feb 2/07
Date

Claim Approved By: <u>Manager / Director</u>
Accounting Approval: