

## **1. Executive Sponsor**

The Vice President, Corporate Services & Chief Financial Officer is the Executive Sponsor for this Policy and has approved this document and revisions thereafter.

## **2. Definitions**

Definitions of key terms to be used in the interpretation of this policy are according to the Treasury Board of Canada Secretariat (TBS) Directive on Travel, Hospitality, Conference and Event Expenditures, and are provided in Annex A of this policy.

## **3. Application, Compliance, and Monitoring**

- 3.1 This Policy applies to all CCC employees, Board of Directors members, consultants, contractors, and temporary staff. The Policy Suite Governance Policy (PG-101) shall be consulted regarding Application, Compliance and Monitoring of this document.
- 3.2 This policy does not apply to China Representative Offices staff who follow relevant Global Affairs Canada (GAC) policies.
- 3.3 The President is responsible for ensuring appropriate monitoring frameworks are in place to support their oversight of the sustained and effective implementation of this policy.
- 3.4 The Vice-President, Corporate Services & Chief Financial Officer is responsible for supporting the President by overseeing the implementation and monitoring of this policy at CCC; bringing to the President's attention any significant difficulties, gaps in performance or compliance issues and developing proposals to address them; and reporting significant performance or compliance issues to the Audit Committee of the Board of Directors.
- 3.5 Internal Audit activities include monitoring of the CCC's compliance with the requirements of this policy and conducting periodic reviews in accordance with approved Internal Audit Plans as required.

## **4. Context**

- 4.1 Parliament and Canadians expect CCC to well manage public funds with prudent stewardship and use public resources efficiently. In doing so, it is also expected that CCC will always act with the highest standards and principles of public scrutiny, integrity, fiscal prudence, value for money,

accountability, transparency, values, and ethics. These fundamental management principles apply to all CCC expenditures.

- 4.2 It is also understood that a range of travel, hospitality, conference, and event related activities are necessary to effectively deliver on CCC's core mandate, to assist in the development of trade between Canada and other nations and assist Canadian exporters to obtain goods and commodities from outside Canada, and to dispose of goods and commodities that are available for export from Canada.
- 4.3 This policy is a key financial management instrument that requires CCC to have oversight mechanisms, accountabilities, and controls in place to ensure that expenditures related to travel, hospitality, conference, and event are managed in an effective, efficient, and economical manner.
- 4.4 It is expected that CCC will focus travel expenditures on core mandate activities in doing business internationally and where travel is required CCC will maintain financial business processes that minimize expenditures. In addition, CCC will maintain effective travel planning, authorization of expenditures initiation, approval of expenditures payments, reporting and controlling processes, ensure the consideration of alternatives to travel such as virtual presence and/or other remote meeting solutions and maintain the number of travelers per trip to a minimum.
- 4.5 This policy is also to be read in conjunction with the Treasury Board of Canada Secretariat (TBS) Directive on Travel, Hospitality, Conference and Event Expenditures, the National Joint Council Travel Directive, the Directive on Special Travel Authorities, the Values and Ethics Code for the Public Sector and CCC's Code of Conduct & Business Ethics, and other CCC's financial management policy instruments.

## **5. Policy Statement**

- 5.1 **Objective.** That travel, hospitality, conference, and event expenditures are managed with prudence and probity and represent the most economic and efficient use of funds given the nature of the international business activity in relation to the achievement of CCC's core mandate.
- 5.2 **Expected Results.** CCC will have effective oversight mechanisms, accountabilities, and controls in place for travel, hospitality, conference, and event to ensure:
  - a. Expenditures incurred are focused on achieving CCC's core mandate;
  - b. Expenditures are minimized and where they are necessary are managed in an effective, efficient, and economical manner; and where travel is

required, justification is provided regarding:

- i. why virtual presence and/or other remote meeting solutions were not used to meet operational requirements;
- ii. the selection of the mode of transportation if the designated travel provider was not used;
- iii. the selection of accommodation if the city rate limits were exceeded or hotels approved by the Government of Canada were not used;
- iv. the number of travelers necessary per trip is maintained to a minimum to conduct CCC business.

## 6. Policy Requirements

6.1 The **President** is responsible for the following:

- a. Approving the CCC's total annual budgets for travel, hospitality, conference, and event.
- b. Ensuring that effective CCC oversight and control mechanisms are in place, so an accountability framework and decision support and reporting system is in place to manage approval processes, including to support necessary Chair approvals, consistent with the specific approval authorities set out in the Instructions documents of this policy;
- c. Ensuring that expenditures with respect to the annual budgets for travel, hospitality, conference, and event are periodically reviewed during the year and individuals with financial authorities have access to timely reporting to support effective monitoring and fiscally prudent decisions;
- d. Under the authority of the Board of Directors, approving CCC delegation of authority matrices relative to travel, hospitality, conference, and event.

6.2 The **Vice-President, Corporate Services & Chief Financial Officer** is responsible for the following:

- a. Ensuring that the standards for travel, hospitality, conference, and event, set out in the Instructions documents of this policy, are clearly communicated to all CCC employees;
- b. Providing the President with independent and objective advice and recommendations on the annual budgets, proposals, priorities pertaining to the management of travel, hospitality, conference and event expenditures;

- c. Supporting the President in establishing sustainable and robust corporate frameworks and plans, policies, financial management systems, decision support information, monitoring and reporting necessary to meet the requirements of this policy;
- d. Ensuring that expenditures with respect to travel, hospitality, conferences, and events are monitored throughout the year and are considered as part of periodic reviews with recurring assessments to ensure continued relevance.
- e. Acting as the delegated travel approval authority in situations where the traveller is the President, based on established written policies and procedures;
- f. Ensuring that delegated financial authorities and associated responsibilities relative to travel, hospitality, conference and event are clearly communicated, and adhered to by Vice-Presidents, Directors and Managers;
- g. Disclosing externally, as per the Treasury Board (TBS) Guide to the Proactive Publication of Travel and Hospitality Expenses, the total expenditures for each travel, hospitality, and conference, as applicable, incurred by senior officers or employees (President, Vice-Presidents, Board of Directors, and any individual holding a position of an equivalent rank), including a brief description of the main variances from the previous year's actual expenditures. The timing of these disclosures must be as set by the TBS guide.

**6.3 Vice-Presidents, Directors and Managers with delegated financial authorities** are responsible for the following within their areas of responsibility:

- a. Ensuring that standards for travel, hospitality, conference and event, set out in the Instructions documents of this policy, are applied;
- b. Considering in the expenses initiation authorization process the means to avoid or minimize travel, hospitality, conference, and event costs, including the use of virtual presence and/or other remote meeting solutions whenever available and appropriate to meet the objectives; ensuring the most economical means considering the location and the scale of activities; ensuring the minimum number of appropriate attendees are selected;
- c. Ensuring that proposals for travel, hospitality, conference, and event expenditures are necessary, reasonable, and appropriate to support

CCC's core mandate, operational activities, objectives, or priorities while demonstrating value for money;

- d. Ensuring that any applicable provisions of legislation, regulation, orders-in-council, National Joint Council directives, collective agreements or Treasury Board approved instruments are respected in the management of travel, hospitality, conference, and event expenditures;
- e. Supporting periodic reviews of travel, hospitality, conference, and event expenditures necessary to meet the requirements and standards of this policy;

## 7. Expenditures Initiation Authorities

- 7.1 The four (4) Instructions documents of this policy (IN-123, 124, 125 & 126) provide guidance for the planning, authorization, approval and reporting of travel, hospitality, conference and event expenditures. These Instructions explain specific requirements as set in the Treasury Board Directive by providing best practices and examples.
- 7.2 CCC supports the implementation of the National Joint Council Travel Directive and the Special Travel Authorities, which detail the requirements for individuals travelling on Government of Canada business.
- 7.3 Table 1 summarizes the approval authorities from that published in the Delegation of Financial Authority matrix and provides the thresholds for each type of expenditure. More information is provided in the Instructions documents of this policy.

### Summary of approval authorities for travel, hospitality, conference, and event expenditures

Expenditure Type	Approval Authorities	Instructions
Travel	<ul style="list-style-type: none"> <li>• <b>Vice-Presidents</b> authorizes travel expenditures, but authority may be delegated to Directors depending on destination</li> <li>• <b>CFO</b> authorizes President &amp; Vice-Presidents travel</li> <li>• <b>CSO</b> additional authorization when ISOS destination risk level is 3 or restricted; when a non-CCC business component is included; or during travel restrictions periods (i.e. pandemics)</li> </ul>	Travel Expenditures

	<ul style="list-style-type: none"> <li>• <b>President</b> authorizes BOD members travel for other CCC or non-CCC business</li> </ul>	
<b>Hospitality</b>	<ul style="list-style-type: none"> <li>• <b>Board of Directors Chairman:</b> greater than \$20,000</li> <li>• <b>President &amp; CEO:</b> greater than \$10,000 and up to and including \$20,000</li> <li>• <b>CFO:</b> greater than \$3,000 and up to and including \$10,000</li> <li>• <b>Vice-Presidents or delegate:</b> \$3,000 or less</li> <li>• <b>Joint Authorization - President &amp; CFO:</b> when both are in attendance - up to and including \$20,000</li> </ul>	Hospitality Expenditures
<b>Conference</b>	<ul style="list-style-type: none"> <li>• <b>Vice-Presidents</b> authorize conferences that are not operational activities</li> <li>• <b>CFO</b> authorizes when more than two (2) employees attend the same conference, event authorization must be obtained</li> <li>• <b>Joint Authorization – Vice-Presidents &amp; HR Authority</b> when attendance is to support employees learning and professional development (considered training).</li> </ul>	Conference Expenditures
<b>Events</b>	<ul style="list-style-type: none"> <li>• <b>Board of Directors Chairman:</b> greater than \$50,000</li> <li>• <b>President &amp; CEO:</b> greater than \$25,000 and up to and including \$50,000</li> <li>• <b>Vice-Presidents or delegate:</b> \$25,000 or less</li> <li>• <b>Joint Authorization - President &amp; CFO:</b> when both are in attendance - up to and including \$50,000</li> </ul>	Events Expenditures

**8. Consequences**

- 8.1 In instances of non-compliance, the President is responsible for taking corrective measures with those responsible for implementing the requirements of this policy.
- 8.2 In support of the responsibility of the President, the Vice-President, Corporate Services & Chief Financial Officer is to ensure corrective actions are taken to address instances of non-compliance with the requirements of this policy. Corrective actions can include requiring additional training, changes to procedures and systems, the suspension or removal of delegated authority, disciplinary action and other measures as appropriate.

## **9. Annexes and Instructions:**

### Annex A – Definitions

#### Travel Expenditures Instruction

Annex A – Travel Authority & Advance (TAA)

Annex B – Blanket Travel Authority (BTA)

\*\* Possibility to add more \*\*

#### Hospitality Expenditures Instruction

Annex A – Stand-Alone Hospitality Authority (SHA)

Annex B – Blanket Hospitality Authority (BHA)

Annex C – Special Gifts Authority (SGA)

Annex D – Foreign Delegation Hospitality (FDH)

#### Conference Expenditures Instruction

Annex A – Conference Package Authority (CPA)

#### Events Expenditures Instruction

Annex A – Event Package Authority (EPA)

## **10. References**

### External

- Financial Administration Act – Sections 7 and 9
- Access to Information Act (proactive publication requirements outlined in sections 82 and 83)
- Directive on Travel, Hospitality, Conference and Event Expenditures
- National Joint Council Travel Directive
- Special Travel Authorities

### Internal

- PG-102-EN Code of Conduct & Business Ethics Policy
- PG-111-EN Delegation of Financial Authority Policy
- PB-006-EN Remuneration & Reimbursement of Board of Directors Expenses Policy
- IN-123-EN Travel Expenditures Instruction
- IN-124-EN Hospitality Expenditures Instruction
- IN-125-EN Conferences Expenditures Instruction

- IN-126-EN Events Expenditures Instruction
- Travel Security Instruction

## **11. Exceptions**

- 11.1 The President must approve any exception to this policy and in the case where the exception arises in relation to the President, the Vice-President, Corporate Services & CFO must approve the exception.
- 11.2 The Vice-President, Corporate Services & CFO must inform the Chair of the Audit Committee of any Senior Management Committee and Board of Directors member exceptions to this policy, including any instance where the approval of the Chair of Board of Directors was otherwise required under this policy.
- 11.3 Original, written evidence of the exception approval must be placed on the expenditure initiation request and/or expenditure claim for reimbursement as applicable; such approval must be recorded and available for Internal Audit activities.
- 11.4 In all cases, exceptions will be approved using the Exception Authorization Form found within the Policy Suite Management Procedures (PR-101-EN).

## **12. Enquiries**

Questions and requests for interpretation/clarification about this policy and its instructions documents should be submitted to the Travel Management Analyst at [travel@ccc.ca](mailto:travel@ccc.ca), or to the Director of Finance and Policy.