POLICY STATEMENT

<table>
<thead>
<tr>
<th>Policy Name</th>
<th>Travel, Hospitality and Other Expenses</th>
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<tbody>
<tr>
<td>Policy #</td>
<td>411</td>
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<tr>
<td>Category</td>
<td>Financial Services</td>
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<tr>
<td>Policy Sponsor</td>
<td>Associate Vice-President, Financial Services</td>
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<tr>
<td>Previous Revision Date</td>
<td>November 2, 2010</td>
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<tr>
<td>Policy Approved by</td>
<td>President &amp; CEO</td>
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<tr>
<td>Issue or Revision Date</td>
<td>September 6, 2018</td>
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<td>Procedures Approved by</td>
<td>CFO &amp; Vice-President, Administrative Services</td>
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<td>Review Date</td>
<td>September 2023</td>
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See the related PROCEDURES.

PURPOSE

The purpose of this policy is to facilitate payment of travel, hospitality and other eligible business-related expenses incurred in support of Saskatchewan Polytechnic’s mission, while maintaining appropriate financial controls for accountability.

SCOPE

This policy and the related procedures apply to all Saskatchewan Polytechnic staff and faculty.

GUIDING PRINCIPLES

Saskatchewan Polytechnic is committed to the following guiding principles with respect to expenses related to travel, hospitality, and other eligible business-related expenses:

1. Saskatchewan Polytechnic employees are accountable to use resources responsibly and effectively.
2. All expenditures on travel and hospitality are to be reasonable, appropriate, and defensible.
3. Excessive or luxury expenditures are prohibited.
4. Employees are expected to travel by the most reasonable and cost-efficient means available.

POLICY

1. Saskatchewan Polytechnic will pay suppliers, or reimburse employees, for required business expenses.
2. Saskatchewan Polytechnic will establish and communicate standardized procedures for payment of eligible business-related expenses to ensure expenses have appropriate documentation, are reasonable, and would satisfy auditors and the public.
3. All travel, hospitality and other eligible business-related expenses must be approved in accordance with the Management Authorities Grid policy #504b and Saskatchewan Polytechnic’s collective bargaining agreements.
4. Reimbursements outlined in this policy and related procedures do not constitute employment income or other compensation that results in taxable income.

5. Accounts Payable, within Financial Services, has the responsibility to monitor compliance with the policy and related procedures.

6. Errors or Misinterpretations:
   Expenses resulting from mistakes or misinterpretations of the policy and its related procedures are not automatically eligible expenses. These situations are individually reviewed and assessed for eligibility by Financial Services.

7. Non-Compliance:
   a. Saskatchewan Polytechnic is not responsible for reimbursing employees for expenses that do not comply with this policy and related procedures. If determination of non-compliance is made after payment is made by Saskatchewan Polytechnic, the person responsible for the transaction may be required to reimburse Saskatchewan Polytechnic.
   b. Financial Services will notify the employee’s direct supervisor if a consistent pattern of non-compliance with any part of the policy and related procedures is observed. A persistent pattern of intentional non-compliance may result in disciplinary action up to and including termination of employment.
   c. On an annual basis, senior management council (SMC) and the board of directors (audit committee) will be informed of any significant compliance concerns. Non-compliance with this policy and related procedures may expose Saskatchewan Polytechnic to financial, legal, and reputational risk.

8. Third Party Regulations:
   When external granting agency regulations differ from Saskatchewan Polytechnic policy and procedures, and the funding agreement explicitly requires that their regulations apply to all activities, the agency’s regulations take precedence for expenses funded under the agreement.

DEFINITIONS

1. Claimant – an individual who is required to incur personal expenses to carry out Saskatchewan Polytechnic business, and requires reimbursement from Saskatchewan Polytechnic.

2. Approver – an individual responsible for authorizing a reimbursement of a claim submitted by a claimant. Approval must be in accordance of the Management Authorities Grid (MAG) policy #504a.

3. Eligible Business-Related Expense – a transaction that:
   a. Has a Saskatchewan Polytechnic business purpose, not a personal purpose;
   b. Has actually been incurred; and
   c. Meets the requirements of the policy and all other applicable expense procedures.

RELATED POLICIES/DOCUMENTS

#305 Use of Alcohol on Saskatchewan Polytechnic Premises
#405 Fraud Prevention and Reporting
#504b Management Authorities Grid
#703 Code of Conduct
#709 New Appointees and Out-of-Range Employees Relocation Allowance/Expenses
#807 Mobile Communications Device
#1002-G Procurement
The Academic Collective Bargaining Agreement
The Professional Services Collective Bargaining Agreement

APPLICABLE LEGISLATION OR REGULATIONS

N/A