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Travel and Expense Policy	CFO-013	June 20, 2024
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Finance	1.0	June 25, 2026
Business Owner	Approver	Effective Date
Chief Financial Officer	The Board of Directors	June 25, 2026

Ontario One Call Travel and Expense Policy

Review History

Version	Date of Review	Key Revisions (if applicable)
1.0	June 25, 2026	To update some expense types and amounts, approval authorities, have editorial changes and re-format in the policy template.

Ontario One Call is now operating as Ontario Dig Authority (effective October 1, 2026). This is a legacy document and therefore may contain Ontario One Call branding and references

1.0 Introduction

This Travel and Expense Policy (the “**Policy**”) outlines the criteria for determining fair and reasonable business expense reimbursements for:

- (a) transportation expenses (mileage, rental vehicles, public transportation, airline expenses),
- (b) meals (including gratuities but excluding alcohol),
- (c) accommodation (including gratuities),
- (d) group hospitality,
- (e) telecommunication and cellular data expenses,
- (f) gifts; and
- (g) other business expenses incurred in the course of conducting business on behalf of Ontario One Call (“**OOC**”).

(collectively, “**Business Expenses**”).

Where there are inconsistencies between this Policy and other arrangements or agreements, the obligations in Board approved written contracts shall prevail.

2.0 Scope

This Policy applies to all of OOC:

- (a) employees including employees using an OOC corporate credit card,
- (b) The CEO whose expenses shall be processed by OOC per this Policy and then reviewed and approved by the Executive Committee of the Board,
- (c) Board of Directors, and
- (d) any other OOC stakeholder not mentioned above (a “**stakeholder**”),

seeking reimbursement for Business Expenses (an “**OOC Claimant**”).

3.0 Principles

The following principles apply to all Business Expenses submitted for reimbursement by an OOC Claimant:

- (a) The Business Expenses must support OOC’s business objectives.
- (b) The Business Expenses must be necessary and economical with due regard for health and safety.
- (c) This Policy does not permit reimbursement for the costs associated with commuting to and from OOC’s place of business and the OOC Claimant’s residential accommodation, except under circumstances that must be approved by OOC’s Chief Executive Officer (CEO) or Chief Financial Officer (CFO) prior to being utilized (“**Non-Permitted Commuting Expenses**”).
- (d) Except as provided for in relation to Hospitality, described below, alcohol is not claimable and will not be reimbursed as a Business Expense.
- (e) Business Expenses submitted for reimbursement by OOC employees,
 - (i) must be approved for reimbursement by the OOC Claimant’s supervisor/manager (an “**Approver**”), and
 - (ii) an Approver cannot approve their own Business Expenses.

- (f) Business Expenses submitted for reimbursement by OOC Board Members or other stakeholders must be approved by the CEO or CFO.
- (g) Prior approval is preferred prior to incurring a Business Expense.
- (h) Where an OOC Claimant has been provided with an OOC credit card, the OOC credit card shall be used only for authorized business travel and business-related expenses and for no other purpose. The CEO or CFO has the sole right to revoke any OOC corporate credit card.
- (i) Business Expenses:
 - (i) paid for by the OOC Claimant through any means other than an OOC corporate credit card, Business Expense claims, with receipts, must be submitted within 45 days of the OOC Claimant incurring the Business Expense.
 - (ii) paid for using an OOC corporate credit card, Business Expense claims must be submitted each month no later than 20 days following the OOC credit card statement date.
- (j) The OOC Claimant must:
 - (i) Compile and submit their own expense amounts on the required OOC expense template form (or electronic system) and shall ensure the documented amounts are correct including segregating any taxes (e.g., HST) and gratuities.
 - (ii) insert clear and sufficient written explanations for each Business Expense include date and purpose; and
 - (iii) ensure the Business Expenses comply with this Policy.
- (k) All Business Expenses submitted for reimbursement must be fair, equitable and reasonable:
 - (i) Where an Approver has concerns that a Business Expense may not meet the criteria in this Policy, the Approver must escalate this to the CFO for approval.
 - (ii) OOC retains sole discretion to waive or not to reimburse any expenses that the CEO or CFO deems not reasonable. Further, OOC retains the right to seek repayment(s) from any person for any overpayments or errors.

4.0 Rules

4.1 Travel

- 4.1.1 OOC employees commuting to and from home to an OOC business location are not regarded as travelling on OOC business. All such expenses are Non-Permitted Commuting Expenses. As a result, OOC employees may not claim any Business Expenses associated with their in-person attendance at an OOC place of business.
- 4.1.2 The following pre-approvals are required in order for an OOC Claimant to receive reimbursement for travel expenses, including transportation, accommodation, and meals:

Traveller	Pre-approval authority for any travel		
	Travel within Ontario	Travel outside of Ontario, within Canada and the USA	International travel outside of Canada and the USA
Board of Directors	n/a	n/a	Chair, Board of Directors
CEO	n/a	n/a	Chair, Board of Directors
Stakeholders	n/a	CEO	CEO
OOC employees	Manager of the employee	CEO	CEO

4.2 Accommodation

- 4.2.1 OOC will provide reimbursement for a standard room at a moderately-priced hotel when the OOC Claimant stays overnight while travelling on authorized OOC business, or by exception, as approved by the CEO or CFO. The OOC Claimant must be travelling for OOC business and reasonably away from their home or not practical for the OOC Claimant be away from home under reasonable circumstances.
- 4.2.2 Reimbursement for hotel suites, executive floors, concierge levels, pets, mini-bar consumption, other alcohol consumption, entertainment or other luxury items are not permitted.
- 4.2.3 Participation in hotel loyalty programs is at the discretion of the OOC Claimant as long as the most cost-effective option for accommodation is chosen. Loyalty points cannot be redeemed for cash by using the points for business purposes and then submitting a claim for reimbursement. The OOC Claimant is responsible for any personal tax implications of use of loyalty points.
- 4.2.4 OOC will reimburse the reasonable cost of dry cleaning and/or laundry if travelling on business for five consecutive days or more.
- 4.2.5 Private stays with friends or family are acceptable in lieu of commercial accommodation, and a maximum \$30 cash payment or maximum \$30 gift may be provided to the friends or family.

4.3 Rental Cars and Use of Personal Vehicles

- 4.3.1 Subject to the caveat that OOC employees may not submit a claim for Non-Permitted Commuting Expenses, while conducting OOC business:
 - (a) OOC Claimants must utilize the lowest cost option when the use of a personal vehicle or rental vehicle is needed. The employee is to compare the costs and choose the least costly option. For example, as a guideline, renting a vehicle with unlimited mileage, may be more cost effective if travelling more than 200 kilometers one way.
 - (b) OOC Claimants using their personal vehicle are eligible for kilometer reimbursement using the kilometer rates set by the CFO. The CFO shall reference the Canada Revenue Agency kilometer allowance rates and may use a rate(s) that is lower.
 - (c) All mileage expenses for personal vehicles must be for the shortest route applicable with no toll road(s). The OOC Claimant shall attest to utilizing the shortest route

applicable and shall include a copy of the trip's map (e.g., Google Maps) with each expense submission. Any road tolls are subject to documented rationale at the sole discretion of the Approver or CFO or CEO.

- (d) OOC Claimants may use their personal vehicle on OOC business if it is legally registered, insured, and in safe roadworthy condition. The employee must inform their insurance company that their personal vehicle is being used for OOC business.

- 4.3.2 All vehicle rental agreements must be in the name of Ontario One Call, or if the rental firm requires that the employee's name be included on the rental agreement, then both OOC and employee names should be listed.
- 4.3.3 When renting a vehicle, a standard size or its equivalent is permitted (i.e. mid-size or smaller). Any exceptions must be guided by the principle that the rental vehicle is the most economical and practical size, taking into account the business purpose, number of occupants, equipment being transported, and safety (including weather) considerations. Luxury vehicles, trucks, off-road, and sport vehicles are prohibited unless approved by the CEO or CFO where the rationale is documented and reasonable.
- 4.3.4 Vehicle rentals must not exceed 20 consecutive days. If the OOC Claimant requires longer than 20 consecutive days, this must be discussed with the CFO prior to any booking.
- 4.3.5 OOC Claimants must decline the third-party liability, collision damage waiver, and loss damage waiver offered by the rental company, except when travelling outside of Canada or USA where the purchase of rental agency's third-party liability and collision damage waiver is required.
- 4.3.6 Reimbursement is provided for necessary and reasonable parking expenses when driving on OOC business. Any costs incurred in the office area as part of a regular commute to work, including parking, will not be reimbursed. There is no reimbursement for traffic or parking violations.

4.4 Travel by Taxis, Ride-Share, Train or Bus, and by Air

4.4.1 Other than for Non-Permitted Commuting Expenses:

- (a) Prior approval to use a taxi or ride-share should be obtained for any long-distance travel outside of the local city (except for travel to and from the airport for business travel). Luxury transportation options are prohibited.
- (b) Train or bus travel is permitted and will be reimbursed where it is the most practical and economical way to travel. Economy or coach class is the standard. Premium economy, business class, or first class travel is not permitted except in circumstances associated with reasonable rationale (e.g., accommodation for a disability) and only upon the prior approval of the CEO or CFO.
- (c) Air travel is permitted when it is the most practical and economical way to travel. All travel by air is economy class. Premium economy, business class, or first class travel is not permitted except in circumstances associated with reasonable rationale (e.g., accommodation for a disability) and only upon the prior approval of the CEO or CFO.

- 4.4.2 Participation in frequent flyer or other loyalty programs is at the discretion of the OOC Claimant as long as the most cost-effective method of travel is chosen. Loyalty points cannot be redeemed for cash by using the points for business purposes and then submitting a claim for reimbursement. The OOC

Claimant is responsible for any personal tax implications of use of loyalty points.

4.5 Meals

(a) Individual Meals

- 4.5.1 Except where specified otherwise in the Policy, meal expenses are only reimbursable where the OOC Claimant is travelling away from the OOC office or their home and on approved OOC business.
- 4.5.2 Reasonable meal expenses will be reimbursed when incurred while on OOC business. No reimbursement shall be made for meals consumed at home prior to departure or upon return home. Meals must be purchased in order to be able to submit a claim for reimbursement. Each meal claim must include a receipt showing itemized meal and drink choices. Alcohol cannot be claimed even if the cost falls within the guidelines outlined below.
- The following guidelines are considered reasonable meal amounts, excluding gratuities and tax:
- Breakfast: \$20
 - Lunch: \$30
 - Dinner: \$50
- 4.5.3 The OOC Claimant's Approver may approve for reimbursement actual meal expenses (but excluding alcohol) that exceed the guideline amounts set out above where the rationale is documented and reasonable (e.g., for personal accommodation such as documented dietary restrictions, because meal costs are higher in location due to geographic matters, or other reasonable business rationale). Alcohol cannot be claimed and will not be reimbursed.
- 4.5.4 OOC Claimants who are requested by their manager/supervisor to work approved overtime for two or more consecutive hours beyond regular business hours are eligible for reimbursement for one meal during overtime hours, not to exceed the financial guidelines outlined above.
- 4.5.5 OOC Claimants cannot claim any meal cost where meals are provided to employees in conjunction and while attending external conferences, trade shows, hospitality events, or similar. Any exceptions must be approved by the CEO or CFO.

(b) Group Meals:

- 4.5.6 Subject to the CEO's or CFO's prior approval, there may be situations where meal expenses are incurred for a group of individuals engaged in the conduct of OOC's business. The CEO or CFO may use their discretion to approve any group meals in circumstances such as working over lunch, company-wide event, annual general meeting, employee recognition, employee retirement, charity events, and Board meetings.
- 4.5.7 In such cases, one attendee at the group meal (usually the most senior person) should pay for the group meal on an OOC corporate credit card, or if none exists, then pay on a personal credit card and submit a claim for reimbursement. Where one OOC Claimant submits a reimbursement claim for the group meal, no other attendee may submit a claim in relation to the same meal.
- 4.5.8 Alcohol cannot be claimed and will not be reimbursed.

4.6 Gratuities

- 4.6.1 Reasonable gratuities for meals, waiters, porters, bell staff, housekeeping, and coat checkers are reimbursable.

Gratuity guidelines:

Restaurants:	15%-20%
Taxi, Ride-Share	15%-20%
Porters	\$2-\$3 per bag
Housekeepers	\$2-\$5 per day
Parking Attendant	\$2-\$5

4.7 Hospitality

- 4.7.1 Hospitality is the reasonable provision of food, beverages, accommodation and/or transportation or other amenities at OOC's expense to persons not directly engaged in work for OOC. Hospitality provided by OOC may include hosting or sponsoring planned events or business interactions (for example, trade shows).
- 4.7.2 A modest alcohol expense is permitted, but only with the prior written approval of the CEO or CFO, where the rationale is documented and the service of alcoholic beverages at certain hospitality events is considered reasonable for the business.
- 4.7.3 Alcohol should be provided in a reasonable manner, food must always be served when alcohol is available, and alcohol costs in general should not exceed the cost of food. Preference should be given to wine, beer and spirits produced in Ontario.

4.8 Other Expenses

(a) Telecommunications

- 4.8.1 OOC has a "use your own cell phone device policy". OOC employees, Board Members, and other stakeholders are expected to use their personal cell phones for OOC business.
- 4.8.2 Working-from-home telecommunication expenses (e.g., internet, data, cellphone) are not permitted under this Policy.
- 4.8.3 Any telecommunications costs for OOC business purposes must be approved in advance by the CEO or CFO. Where an OOC Claimant incurs cell phone roaming charges while engaged in business on behalf of OOC when they are located outside of Canada:
- (a) The OOC Claimant should make prior arrangements to access the least expensive modality to access cellular data while outside of Canada (e.g., e-sim card, daily flat fee roaming, etc.); and
 - (b) The OOC Claimant may submit a claim for reasonable cellular costs actually incurred in relation to the conduct of OOC business while outside of Canada.

(b) Gift-Giving

4.8.4 Token gifts of appreciation:

- (a) non-OOC individuals, and
- (b) OOC employees, Board Members, and/or stakeholders for special circumstances (i.e., employee recognition)

may be offered in reasonable and appropriate circumstances with the prior approval of the CEO.

(c) Other Business Expenses

4.8.5 Subject to CEO or CFO approval, other business expenses may be reimbursed with documented rationale.

4.8.6 USD or Foreign Currencies – expense submissions must include evidence (e.g., credit card statement, bank statement) of the foreign currency amounts charged / levied for any non-Canadian transactions.

5.0 Training, Communication, Oversight & Audit

5.1 Chief Financial Officer shall bear the overall responsibility for training, communicating and seeking compliance with the rules contained in this Policy.

5.2 Chief Financial Officer shall offer training and other supplementary guidance for this Policy.

6.0 Evaluation & Review

This Policy shall follow the regular schedule of review with at least one policy review occurring every three years by the Board of Directors. This Policy shall be posted on the OOC Website.

7.0 Associated Documents

- OOC's Delegation of Financial Management Authority (DOFMA) Policy

8.0 Approval

This Policy was approved by the Board on June 25, 2026. For any concerns or questions about this Policy, please contact finance department.