

INTRODUCTION

AltaLink will reimburse suppliers for reasonable expenditures incurred while on AltaLink business. AltaLink's Supplier Expense Guidelines set out the parameters applicable to supplier expense claims. These guidelines will apply unless otherwise stated in the contract or stipulated on the face of the purchase order.

GUIDELINES

1. Pre-approvals

- All expenses should be pre-approved by AltaLink. This applies to all expense categories referred to in sections 3 to 8 below.
- Where specific expenses have been stated in an executed agreement, additional pre-approval is not required.

2. Receipts

- Itemized receipts are required for all third-party expense claims. Where receipts have been lost, a credit card slip or other documentation should be provided.
- Receipts for all expenses incurred in Canada should include a GST number.

3. Billable Travel Hours

- Supplier travel time is billable to AltaLink only if the supplier has been requested to travel to a location other than their regular daily work location, for a specific job, meeting or other event.
- Suppliers cannot bill for time spent in regular commuting between work and home.

4. Travel Expenses

- Supplier travel expenses are billable to AltaLink only if the supplier has been requested to travel to a location other than their regular daily work location, for a specific job, meeting or other event.
- Airline travel should be economy class or equivalent.
- AltaLink will reimburse ground transportation (shuttle, cab or mileage) to and from the airport.
- If supplier is renting a vehicle:
 - The vehicle rented should be an appropriate size, suitable for the purpose of the trip and anticipated driving conditions. Rental of trucks, vans or sport utility vehicles should only occur when reasonably required by the circumstances.
 - If not already provided by the credit card used, extra insurance coverage offered by the rental agency may be accepted if conditions warrant it, for example if the vehicle is to be exposed to harsh environments during normal field work and therefore at risk of damage.
 - The supplier must return a rental vehicle to the agency on time, with a full tank of gas or as indicated by the rental contract, in order to avoid additional hourly charges and other costs.

- If the supplier intends to use the rented vehicle for personal use beyond the business period, the individual is responsible for all costs associated with the rental for that period.
- If supplier is using a personal vehicle:
 - It is the supplier's responsibility to ensure that they have adequate liability coverage if using a personal vehicle for business purposes. AltaLink takes no responsibility for any damage or loss for collisions or other incidents, and AltaLink is not responsible for losses that are not covered.
 - Actual kilometres travelled will be reimbursed at the currently effective Canadian Revenue Agency (CRA) rate per kilometre published on the date the cost is incurred. <http://www.cra-arc.gc.ca/tx/bsnss/tpcs/pyrll/bnfts/tmbllwnc/rts-eng.html>.
 - Suppliers will not be reimbursed mileage for regular travel between their residence and normal place of work.
 - AltaLink will not reimburse suppliers for any other costs related to the use of personal vehicles.

5. Accommodation

- Hotel accommodation should be arranged for single occupancy in a standard room.
- In situations where a supplier's normal practice is to book double occupancy in a standard room, then that practice should apply.
- Suppliers should use hotels where negotiated discounts are available and/or check with AltaLink's preferred travel service supplier for hotels with discounted rates.
- If the supplier intends to book accommodation for personal use beyond the business period, the individual is responsible for all costs associated with the booking for that period. AltaLink will not reimburse any personal accommodation costs.

6. Meals and Entertainment

- Restaurant meal expenses must be reasonable based on the location and circumstances; lavish or extravagant meals will not be reimbursed.
- AltaLink will not reimburse any meals that the supplier purchases for AltaLink employees (e.g. team lunches or dinners).
- AltaLink will not reimburse alcoholic drinks.
- AltaLink will only reimburse meal gratuities of up to 15%.

7. Overtime

- All hours must be billed at regular rates; unless otherwise stated in the contract, suppliers may not charge a premium rate for overtime.

8. Per Diem Arrangements

- Per diem arrangements for expenses are generally not preferred but, if required, should be detailed in the supplier contract or purchase order.

9. Administration Charges

- No administration charges or office costs are to be added to any invoice.

10. Cost Mark-up

- No cost mark-ups are to be added to billable expenses.

11. Use of Foreign Currency Credit Cards

- Where a foreign currency credit card is used to pay for expenses, one or more foreign exchange transactions during processing may cause differences between the amount subsequently billed to AltaLink and the original amount paid. The following applies:
 - For ad hoc or short-duration engagements, and where this difference is not a material amount to AltaLink, it is acceptable to use a foreign credit card.
 - For longer duration engagements, and where amounts involved are material to AltaLink, the supplier should either obtain and use a Canadian credit card or otherwise ensure that AltaLink is billed the original amount paid in Canadian dollars.

12. Non-reimbursable Expenses

The following is an additional list of expenses, though not all-inclusive, that will not be reimbursed by AltaLink:

- Personal costs
- Airline club fees
- Meals while working at supplier's normal work location
- Personal entertainment or recreation (e.g. in-room movies, health club)
- Alcoholic beverages or mini-bar expenses
- Laundry or shoe shine services
- Barber or beautician fees
- Personal hygiene products (e.g. shampoo, razorblades, toothbrushes)
- Parking for local suppliers
- Baby-sitting or child care
- Fines (e.g. traffic or parking violations)
- Business gifts
- Expenses for non-business purposes
- General office supplies
- Expenses incurred by supplier family members or friends.