

TCI Operations Manual



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Organization/Board Policies

What are the Core Organizational Policies?

MakeWay has a series of Core Organizational Policies to help guide our work. They are available on the Project Portal and are delivered to each employee with the The Society Employee Handbook. Some of them are also available on the MakeWay.org website. Following is a brief summary of the purpose of each policy which should help you to determine which policy you need from time to time.

Code of Conduct Policy

This policy sets out the basic principles for conducting MakeWay business; key elements are professionalism and refraining from improper conduct. Most instances of improper conduct can be dealt with in the normal course of HR management, sometimes employing the conflict resolution process outlined at the end of this policy. Specific types of improper conduct will be addressed under the most relevant of the Respect in the Workplace Policy (harassment), Conflict of Interest Policy, Stakeholder Complaints Policy (for external stakeholders), or Whistle Blower Policy (fraud and dishonest conduct).

Respect in the Workplace Policy

This policy is to be used in cases of alleged harassment. Harassment under this policy includes sexual, discriminatory, and personal harassment and examples of each are provided. A process for investigating and managing complaints is provided. This is the relevant policy when funders are asking whether we have a Board-approved anti-discrimination policy.

Conflict of Interest Policy

The format of this Conflict of Interest Policy is intentionally fairly general so that it can be applied across MakeWay's operations, from the Board to projects to office staff. The policy recognizes that real and apparent conflicts are inevitable given the range of people involved in MakeWay's work and their depth of involvement in their respective communities. The nub of recognizing a conflict is the presence of a divided loyalty which might influence decision making and provide a disproportionate benefit. Prompt disclosure of all conflicts is required.

Stakeholder Complaints Policy

The Stakeholder Complaints Policy facilitates people external to MakeWay registering concerns about our operations. The primary target users are stakeholders such as funders and donors, but members of the public are equally entitled to make use of the process under the policy. Complainants are encouraged to first discuss the concern with whomever they normally deal with at MakeWay. If that doesn't result in a resolution of the issue or discussing the issue with the usual contact is not appropriate, the person may communicate higher up the management chain with the ultimate authority being the Chair of the Governance Committee (a

subcommittee of the MakeWay Board of Directors). MakeWay reserves the right not to process complaints that are philosophical disagreements about mission or approach rather than concerns about operations.

Whistle Blower Policy

Whistle blower policies are to deal specifically with fraudulent and dishonest conduct which would have serious financial or legal repercussions. In cases of lesser misconduct, internal situations can be dealt with at the manager/supervisor level using the Code of Conduct Policy, especially the “Resolving Conflict in the Workplace” section, and external situations can be dealt with through the Stakeholder Complaints Policy. In other cases, it is important to have a more formal process at higher levels of the organization—a VP or the Audit Committee. Direct access to the Audit Committee is one of the hallmarks of whistle blower policies.

Gift Acceptance Policy

The Gift Acceptance Policy provides guidance to both MakeWay and our donors to facilitate the gift-giving process. Gifts must enable MakeWay to fulfill its charitable objects; gifts may be rejected if their purposes are too restrictive or MakeWay otherwise decides, in its sole discretion, not to accept a gift. There is a short list of gifts that may be made without prior approval and a longer list of gifts that require prior approval of the VP, Development and Strategic Initiatives.

Fundraising Policy

The purpose of the Fundraising Policy is to demonstrate MakeWay’s commitment to following the highest standards in fundraising. It contains a framework that provides MakeWay projects and funds with sufficient flexibility for effective fundraising, while ensuring that MakeWay respects the rights and wishes of our donors. The policy contains detailed respectful and ethical elements, many of which reflect Imagine Canada’s Standards Program, which serves as an industry standard for best practices in fundraising.

Accessibility Policy

Accessibility Policy MakeWay	Approved by the Board on May 2013
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This policy covers MakeWay Foundation and MakeWay Charitable Society, collectively called MakeWay.

MakeWay is committed to the principles of dignity, independence, integration and equal opportunity for persons with a disability in our work places.

Dignity: Dignified interaction means not treating people with disabilities as an afterthought, or forcing them to accept lesser quality or convenience. With dignified

interactions the person with a disability maintains his or her self-respect and the respect of other people.

Independence: Independence is creating an environment in which people with disabilities are able to do things on their own without unnecessary help or interference from others.

Integration: Integration is allowing people with disabilities to benefit from the same interactions in the same place and in the same or similar ways as people without disabilities.

Equal Opportunity: Equal opportunity means affording people with disabilities with the same changes, options and benefits as people without disabilities.

This policy applies to all MakeWay employees, volunteers, board members and consultants who deal with the public or other third party individuals or organizations on behalf of MakeWay, both on and off MakeWay premises.

Definitions

The following terms carry the noted meanings for purposes of this policy and any related procedures, guidelines and training.

Assistive Device – a technical aid, communication device or other instrument used to maintain or improve functional abilities of persons with disabilities. A personal assistive device is typically a device that a person brings with them (such as a wheelchair, walker or a personal oxygen tank) that might assist in hearing, seeing, communicating, moving, breathing, remembering and/or reading.

Disability – includes:

- any degree of physical disability;
- a condition of mental impairment or a developmental disability;
- a learning disability;
- a mental disorder; or
- an injury or disability for which benefits were claimed or received under a provincial or territorial worker safety act; and
- specifically includes any disability prescribed by a relevant provincial or territorial government.

Guide Dog – a highly-trained working dog trained to provide mobility, safety and increased independence for people who are visually impaired.

Service Animal – a dog or other animal, other than a guide dog for the visually impaired, when it is readily apparent to an average person that the animal is used by the person with a disability for reasons relating to the disability.

If it is not readily apparent that an animal is being used by the person for reasons relating to his or her disability, MakeWay may request verification from the person. Verification may include:

- a letter from a physician or nurse confirming that the person requires the animal for reasons relating to the disability;
- a certificate of training from a recognized guide dog or service animal training school; or

- a valid identification card signed by the Attorney General of Canada.

[Support Person](#) – an individual who accompanies a person with a disability in order to help with communication, mobility, personal care, medical needs or access to goods and services.

Guidelines for Interacting with a Person with a Disability

A. Engaging with Persons with Disabilities

MakeWay will make all reasonable efforts to ensure that its policies, practices and procedures are consistent with the principles of dignity, independence, integration and equal opportunity by:

- ensuring that all members of the public receive the same value and quality;
- allowing persons with a disability to do things in their own way and at their own pace when interacting with a MakeWay representative as long as this does not present a safety risk;
- using alternative methods when possible to ensure that persons with disabilities have access to the same interactions, in the same place and in a similar manner; and
- communicating in a manner that takes into account the person's disability.

B. Assistive Devices

Persons with disabilities may use their own assistive devices when interacting with a MakeWay representative.

In cases where the assistive device presents a safety concern, or where accessibility might be an issue, other reasonable measures will be used to ensure a positive interaction with a MakeWay representative. For example, where elevators are not present and where an individual requires an assistive device for the purposes of mobility, the interaction could instead take place in a location that meets the needs of the person with the disability.

C. Guide Dogs and Service Animals

A person with a disability accompanied by a guide dog or service animal will be allowed access to premises that are open to the public unless the animal is otherwise excluded by law. “No pet” policies do not apply to guide dogs and service animals.

[Food Service Areas:](#) A person with a disability accompanied by a guide dog or service animal will be allowed access to food service areas that are open to the public unless the animal is otherwise excluded by law.

[Exclusions:](#) If a guide dog or service animal is excluded by law, MakeWay will offer reasonable alternative methods to enable the person with a disability to interact with MakeWay whenever possible. For example, the service animal may be secured in a safe location and guidance offered by the MakeWay representative.

[Care and Control of the Animal:](#) The person who is accompanied by a guide dog or service animal is responsible for maintaining care and control of the animal at all time.

[Allergies:](#) If a health and safety concern presents itself, for example in the form of a severe allergy to the animal, MakeWay will make all reasonable efforts to meet the needs of all individuals.

D. Support Persons

If a person with a disability is accompanied by a support person, MakeWay will ensure that both persons are allowed to enter the premises together and that the person with a disability is not prevented from having access to the support person.

If MakeWay is charging admission to an event, admission fees should not be charged for the support person.

In situations where confidential information might be discussed, consent will be obtained from the person with the disability prior to any conversation where confidential information might be discussed.

E. Notice of Disruptions in Availability

In the event of temporary disruptions affecting accessibility to a MakeWay office or event, all reasonable efforts will be made to provide advance notice. This clearly posted notice will include information about the reason for the disruption, its anticipated length of time and a description of alternative facilities or services, if available.

The notice will be communicated as appropriate for the circumstance, for example, placed on the relevant web site, or, communicated directly to a disabled person with whom a meeting is scheduled and in a manner appropriate for the disability. In some circumstances, such as in the situation of unplanned temporary disruptions, advance notice may not be possible.

F. Feedback Process

Feedback regarding the way MakeWay has interacted with a person with a disability is welcome and appreciated. Feedback may be made verbally (in person or by phone), in writing (by letter or email) or via MakeWay's Feedback Policy (posted on MakeWay.org). Anyone providing feedback to MakeWay will receive acknowledgement of their feedback along with any resulting action relating to the submitted concern or complaint in accordance with MakeWay's Feedback Policy.

G. Training

Training will be provided to all MakeWay employees, volunteers, board members and contractors who deal with the public or other third parties to ensure they are familiar with appropriate ways to interact and communicate with persons with various types of disabilities.

H. Notice of Availability and Format of Documents

MakeWay will provide its Accessibility Policy and Plan upon request and in a format that takes into account a person's disability. They will also be posted in a conspicuous place at MakeWay premises accessed by the public, on MakeWay's website and otherwise made apparent in a reasonable manner depending on the location.

Code of Conduct Policy

Code of Conduct Policy
MakeWay

Approved by the Board on
October 5, 2011

This policy covers MakeWay Foundation and MakeWay Charitable Society, collectively called MakeWay.

Professional Responsibility

MakeWay fosters a working environment that is characterized by professionalism, respect, and dedication to our mission. One of our fundamental principles is an expectation that Board members, workers (employees, contractors, consultants, volunteers, summer students and interns), professional relationships, work produced and property be treated with respect.

Improper Conduct

Everyone associated with MakeWay will refrain from doing anything that could be considered improper conduct. “Improper conduct” means conduct that involves illegal, fraudulent, dishonest, or unethical behaviour or serious negligence in the performance of duties.

Some examples of improper conduct are:

- ▷ Theft
- ▷ Abuse of property or equipment
- ▷ Harassing any person — on or off work premises
- ▷ Solicitation or acceptance of personal gifts or gratuities in exchange for preferential treatment
- ▷ Falsifying records
- ▷ Disclosing confidential information to unauthorized persons
- ▷ Engaging in activity that is determined to be a significant conflict of interest
- ▷ Verbal or written conduct that damages MakeWay’s reputation and goodwill in the community or that of any person associated with MakeWay
- ▷ Possession, use, or sale of illegal substances on work premises
- ▷ Being under the influence of alcohol or illegal substances during working hours
- ▷ Habitual tardiness or absence
- ▷ Insubordination or failure to carry out instructions
- ▷ Job abandonment

This is by no means an exhaustive list. However, these are actions for which immediate corrective action will be taken, up to and including termination of employment or relationship with MakeWay.

Off-Duty Conduct

Off-duty conduct, whether verbal, written or electronic (including through such media as blogging or Internet social networking) that has the potential to damage MakeWay’s reputation and goodwill with the community or that of any person associated with MakeWay, or that is

libelous, slanderous or maliciously false towards or concerning MakeWay or any of its workers, may result in corrective action, up to and including termination of employment or relationship.

Intellectual and Material Property

MakeWay workers create, develop, investigate and compile intellectual and material property for MakeWay. Everything so created, developed, investigated, and compiled – whether during or outside working hours, on or off work premises – belongs to MakeWay unless clearly outlined otherwise in a written agreement.

Such intellectual and material property should not be taken outside of MakeWay workplaces for other than work purposes, or divulged to anyone other than authorized persons, and should be used only for the benefit of MakeWay.

Intellectual property generally refers to the product of intellectual or creative activity, which is protected under the law. Improperly divulging or using intellectual information may lead to corrective action, up to and including termination of employment or relationship.

Drug and Alcohol-free Workplace

Drug and alcohol misuse adversely affects a worker's health and will inevitably result in problems at work. Anyone in a MakeWay workplace will be subject to the following practices:

- ▷ During work hours, individuals must be free from the effects of alcohol and controlled substances that impair job performance and/or endanger other workers.
- ▷ An individual who arrives for work and is suspected of being under the influence of drugs or alcohol will be sent home for the day.
- ▷ No alcoholic beverages will be brought onto or consumed in a MakeWay workplace except in conjunction with authorized MakeWay events. Anyone consuming alcohol at an authorized MakeWay event must ensure they opt for a safe way home such as taxi, public transit home, or a designated driver and insist that others do the same.
- ▷ Employees may be eligible for a medical leave of absence to obtain treatment.
- ▷ MakeWay may require employees to obtain treatment from a rehabilitation program as a condition of continued employment.

Resolving Conflict in the Workplace

MakeWay is committed to prompt and fair resolution of all disputes of any nature which may arise in the workplace. If you have concerns you would like to discuss, or believe you have been treated unfairly or unjustly by someone related to MakeWay, the process below must be implemented.

- ▷ Promptly discuss concerns with a manager or supervisor
- ▷ If the concern is with the manager or supervisor, or if the person is uncomfortable discussing the matter with the manager or supervisor, concerns may be raised with a member of the MakeWay management team

- ▷ If the concern is with a member of the MakeWay management team other than the President and CEO, concerns may be raised with the President and CEO
- ▷ If the concern is with the President and CEO, or a member of the board, concerns may be raised with the Chair of the Board
- ▷ Both MakeWay and the person with the concern must undertake to make a good faith effort to resolve the matter through open discussion
- ▷ If a resolution is not achieved, the President, or the Chair of the Board for matters concerning the President and CEO or a board member, will conduct such investigation as he/she deems appropriate and meet with the person in a sincere effort to discuss analyze and resolve the matter
- ▷ If a resolution is not reached, the Chair of the Board may issue a determination on the issue which shall be final

For more detailed information regarding Courageous Conversations, and suggestions on how to speak with colleagues when you feel you have a difference of opinion, please see the 'Courageous Conversations' guidelines in the Employee Relations section of our Employee Handbook, or contact MakeWay HR for more information. Alternatively, if the situation is serious and could be considered harassment, please review the Respect in the Workplace Policy.

Respect in the Workplace Policy

Respect in the Workplace Policy
MakeWay

Approved by the Board on
October 5, 2011

This policy covers MakeWay Foundation and MakeWay Charitable Society, collectively called MakeWay.

MakeWay is committed to providing workplaces and operations that protect the right to be free of hate activity based on age, ancestry, citizenship, colour, disability, ethnic origin, family status, gender identity, level of literacy, marital status, membership in a union or staff association, place of origin, political affiliation, race, receipt of public assistance, record of offences, religion, sexual orientation or any other personal characteristics.

MakeWay believes that everyone has the right to a work environment where one is treated with dignity and respect, and that in turn one has a responsibility to treat others the same way. MakeWay supports its workers in preventing discrimination and harassment, reporting and resolving conflicts early and informally, where possible, and in eliminating causes of discrimination, harassment and conflict.

The MakeWay workplace is characterized by:

- ▷ Polite and considerate behaviour toward others;
- ▷ An appreciation for inclusion and diversity, supporting different backgrounds, cultures, strengths and opinions;

- ▷ Safety and protection from disrespectful, discriminatory, bullying and harassing behaviour;
- ▷ Constructive resolution of disputes ... through appropriate conflict resolution processes
- ▷ Accepting responsibility should one's behaviour offend another worker;
- ▷ Support for employees to help them practice personal conflict resolution and respectful workplace skills.

The guidelines outlined here apply to behaviour on MakeWay premises; during work related travel; at conferences, training sessions, and seminars attended for work; on non-MakeWay premises where MakeWay workers gather under the auspices of the organization; during off-site social events organized by the organization for workers who are off-duty; and to all written, verbal and electronic communication taking place in such venues.

Harassment

Harassment is any improper conduct by a worker directed at another worker that a person knows or reasonably ought to know would cause offence or harm. It includes any act, comment or conduct that demeans, belittles, causes personal humiliation or embarrassment, or creates a hostile work environment, and any act of intimidation or threat, where the conduct serves no legitimate work-related purpose. Types of harassment are: sexual harassment, discriminatory harassment and personal harassment.

Sexual Harassment

Sexual harassment can occur between any two individuals and is:

- ▷ Conduct or comment of a sexual nature made by an individual that is unwelcome to the recipient; or
- ▷ Sexual conduct or comment that has the effect of creating an intimidating, hostile or offensive environment; or
- ▷ Expressed or implied promise of reward for complying with a request of a sexual nature; or
- ▷ Reprisal or an expressed or implied threat of reprisal for refusal to comply with a request of a sexual nature.

Examples of sexual harassment include, but are not limited to:

- ▷ Remarks, jokes, innuendos, or other comments regarding an individual's body, appearance or sexual life;
- ▷ Unwelcome questions about or sharing of personal information regarding an individual's sexual life;
- ▷ Displaying sexually graphic or offensive or derogatory pictures or other pictorial or written materials (including those on a computer screen);

- ▷ Leering, ogling or sexually oriented gestures;
- ▷ Persistent, unwelcome invitations or requests of a sexual nature;
- ▷ Persistent unwelcome touching, closeness, brushing against or other unwelcome physical proximity;
- ▷ Sexual assault.

Discriminatory Harassment

Discriminatory harassment is any behaviour by an individual directed against another individual, related to their race, colour, ancestry, place of origin, political belief, religion, marital status, family status, physical or mental disability, sex, sexual orientation, age, or because of a conviction for a criminal or summary conviction offence unrelated to their employment, that a reasonable person would know or ought to know would:

- ▷ Have the effect of interfering with the individual's work or participation in work-related activities; or
- ▷ Create a hostile, intimidating or offensive environment for work or participation in work-related activities.

Personal Harassment

Personal harassment is any behaviour by an individual directed against another individual that a reasonable person would know or ought to know would cause offence, humiliation or intimidation, where the conduct serves no legitimate work-related purpose. Such behaviour includes but is not limited to:

- ▷ making derogatory comments to or about another individual
- ▷ swearing
- ▷ yelling
- ▷ shunning
- ▷ inappropriately interfering in another individual's work
- ▷ derogatory gestures
- ▷ embarrassing practical jokes
- ▷ ridicule
- ▷ gossip
- ▷ heedless disregard or denial of another's rights
- ▷ improper use of power or authority
- ▷ uttering threats
- ▷ physical assault

Actions Not Considered Harassment

Nothing in this Policy restricts :

- ▷ The legitimate exercise of direct supervisory responsibilities, including giving advice; assigning work; performance appraisal; performance or behaviour correction; and discipline for cause; or
- ▷ Respectful discussion of different points of view; or
- ▷ The freedom of workers to choose with whom they socialize in activities not related to the workplace.

Process for Dealing with Disrespect / Harassment

1. If you feel safe doing so, speak to the individual engaging in disrespectful behaviour. Tell the offending individual that his or her behaviour is unwelcome and ask him or her to stop. If you do not feel safe speaking directly to the individual, ask your direct supervisor or MakeWay Human Resources for help.
2. If, after asking the other individual to stop his or her behaviour, the activity continues, make notes of what occurred, the date it occurred and any witnesses to the events. Report the inappropriate behaviour to your direct supervisor or to MakeWay Human Resources.
3. Where appropriate, your direct supervisor or the Human Resources representative may attempt to facilitate a discussion between you and the other individual to resolve the complaint.
4. If the complaint involves an allegation of harassment, you or your supervisor must report to the Human Resources representative and a third party consultant may conduct an investigation. If your concern relates to the Human Resources representative, you may contact the President and CEO.
5. Upon receipt of a harassment complaint an investigation is undertaken immediately, and all necessary steps are taken to resolve the situation. In most cases, both the complainant and the individual who is alleged to have acted inappropriately are interviewed, along with any individuals who may be able to provide relevant information. Every attempt will be made to ensure all information gathered is kept as confidential as possible.
6. Please note that anonymous complaints are not investigated under this policy; the person accused of harassment has the right to be informed of the specific actions in the allegations and to defend him or herself.
7. Upon completion of the investigation, and where warranted, MakeWay will promptly take appropriate corrective measures, which could include counselling, reprimand, reassignment, or dismissal of a worker (where the accused is a fellow worker). If the complaint was filed in good faith, no documentation whatsoever is placed in the complainant's file (if an employee), regardless of whether or not the complaint is upheld.
8. A complete written record is kept of each complaint that proceeds to an investigation, including how it was investigated and resolved.

9. If the problem is not resolved to your satisfaction, and if you are not comfortable discussing your problems or concerns with your direct supervisor, you may speak with the MakeWay HR Representative. Be prepared to describe the concern as well as how you feel the issue can be resolved.

10. If the matter relates to legal rights, you should contact the Human Resources representative.

Retaliation and False Complaints

Retaliation against an individual for reporting a disrespectful incident in good faith will not be tolerated. Any individual so retaliating will be subject to corrective action up to and including dismissal (if an employee) or legal action.

It is a serious offence for a complainant to bring knowingly false charges against an alleged harasser. If MakeWay finds that a claim of harassment or discrimination was made in bad faith, MakeWay will take corrective action against the person who made the bad faith claim, up to and including dismissal (if an employee) or legal action.

Health and Safety Policy

Health and Safety Policy MakeWay	November, 2011
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This policy covers MakeWay Foundation and MakeWay Charitable Society, collectively called MakeWay.

MakeWay makes every effort to provide work environments that are designed and maintained in accordance with established occupational health and safety standards of the provinces in which we have workers. All reasonable precautions will be taken by MakeWay supervisors and workers to ensure the health and safety of all workers (employees, contractors, consultants, volunteers).

Guidelines

Supervisors and workers must ensure that all reasonable preventive measures are taken to eliminate accidental injuries, occupational diseases and risks to personal security. Everyone has a responsibility to eliminate risk and take steps to ensure their personal safety and that of their colleagues.

Workers must report any actual hazardous conditions, injury, or accident in the workplace as soon as possible to their supervisors and then to MakeWay Human Resources. For assistance with any potential health or safety issue or hazard, workers should consult with their supervisor who will take action to remedy the situation and/or forward the concern to MakeWay HR.

All workers have the right to refuse unsafe work and must do so if they feel they are being asked to work in an environment or manner that is not safe.

MakeWay HR is responsible for supporting all supervisors and workers in creating a framework for a secure, safe, and healthy work site. Tools and resources will assist workers and

supervisors at each site to assess the particular needs and risks of their workplace and to receive the training they require to ensure everyone is working in the safest manner possible. Formal site-specific health and safety plans will be developed in collaboration with MakeWay HR where required.

Supervisors and workers at each work site are responsible for implementing the health and safety framework for their work-site, including any formal site-specific health and safety plan.

MakeWay HR will provide each work site with the documentation and guidance required to maintain the site's health and safety program. Anyone interested in obtaining more information may visit the relevant provincial website. For information about occupational health and safety in:

[British Columbia, WorkSafe BC site](#)

[Ontario, Ministry of Labour site](#)

[Alberta, Alberta Government Human Services website](#)

[Quebec, La Commission de la Santé et de la Sécurité du Travail du Québec \(CSST\) site](#)

For other provinces or territories, please contact MakeWay HR for assistance.

Workers Compensation Benefits

MakeWay employees are protected by workers compensation insurance through the relevant provincial workers compensation authority for illness or injury arising out of and in the course of their employment. MakeWay will provide timely support to all employees involved in a workers compensation claim process.

All employees are covered by workers compensation insurance from their first day of employment. If an employee is injured on the job or suffers from an occupational disease, the employee may apply for workers compensation benefits. Benefits may include income replacement, payment/ reimbursement of medical expenses, compensation for total or partial permanent disability and death benefits. Final decisions respecting eligibility for workers compensation benefits rest entirely with the relevant provincial workers compensation authority.

Employees must inform their supervisor and MakeWay HR if a workers compensation absence is necessary. MakeWay HR will complete the employer's portion of the appropriate form and will maintain copies of all related documentation. The employee and his/her physician then complete the remaining portions of the application form before submitting it directly to the relevant provincial workers compensation authority.

The workers compensation authority may require a workplace visit with both the employee and the supervisor present, including an evaluation of the employee's workplace. The authority will then inform both the employee and MakeWay HR as to the disposition of the claim.

What to do if You are Injured on the Job

Inform your supervisor immediately of any injuries, however minor they may seem, so that your supervisor can make sure you receive any necessary medical attention.

You and/or your supervisor must complete the required forms to report the details of the accident, injury, or illness that occurred on the job (no matter how minor it might seem) and the medical attention you received (you can designate someone to complete the form for you in your words, but you must sign whenever possible). You must then forward the forms to MakeWay HR within 24 hours so that they may be submitted to the relevant provincial workers compensation authority within their required time frame.

These forms can be found by contacting MakeWay HR. Supervisors will also be required to report to MakeWay HR the remedial steps taken, if any, to avoid recurrence (i.e., to remove or mitigate a workplace hazard).

Returning to Work

As soon as an employee’s health permits, the employee is expected to return to work. If the employee has been absent from work for more than two business days, a medical certificate will be required to confirm the employee’s medical fitness before the employee is permitted to return to work.

MakeWay is committed to providing support for an employee’s return to work, including a gradual or phased-in return when special considerations are required to enable the employee to become fully functional. Common gradual return to work considerations include: temporary modification of job duties, graduated work hours or a modification to the employee’s workstation.

When leave is completed, an employee will return to the same or an equivalent position as determined by their supervisor.

Ergonomics

Ergonomics is the science of designing and arranging the work environment so that people can interact safely and efficiently with their equipment and tools. Repetitive stress injuries (RSI), such as carpal tunnel syndrome, occur over an extended period, rather than from one incident. Many workers compensation claims submitted by employees are the result of RSI sustained through work on a computer. Many other office tasks such as stapling, stuffing envelopes, and spending long periods of time on the phone without using a headset can also contribute to injuries.

There are many simple preventive measures you can put in place to create a safe work environment and minimize your risk of injury. Employees and their supervisors are responsible for making sure that their workstations and workplaces are set up in such a way as to minimize the risk of injury. For more information on evaluating and assessing your workstation, and suggestions on how to make it work better for you, visit the self-help guide at:

[How to make your computer workstation fit you](#)

or : [Computer Ergonomics](#)

Conflict of Interest Policy

Conflict of Interest Policy	Approved by the Board on
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This policy covers MakeWay Foundation and MakeWay Charitable Society, collectively called MakeWay.

MakeWay prides itself on being an ethical organization. We have a reputation to uphold and we want to make sure our behavior and practices are sound and reflect our professionalism. MakeWay also values the many ways its employees, volunteers, contractors and board members are involved in their communities. This range of engagement inevitably leads to occasional conflicts of interest, or the appearance of conflicts of interest.

This policy sets out the process for addressing real and perceived conflicts of interest involving employees, volunteers, contractors and board members.

Recognizing a Conflict of Interest

Employees, volunteers, contractors and board members are expected to disclose any personal, family or business interests that they have which, by creating a divided loyalty, could influence their judgment and hence the wisdom of decisions. A conflict of interest exists wherever an individual could benefit, dis-proportionally from others, directly or indirectly, from access to information or from a decision over which they might have influence, or where someone might reasonably perceive there to be such a benefit or influence.

Examples of possible conflict of interest situations include:

- ▷ a board member has a personal or business relationship with MakeWay as a supplier of goods or services or as a landlord or tenant;
- ▷ an employee has a personal or financial relationship with a donor or project of MakeWay outside of the workplace;
- ▷ MakeWay employs someone who is directly related to an employee, volunteer, contractor or board member.

Conflicts of interest, real and perceived, are inevitable and should not prevent an individual from serving as an employee, volunteer, consultant or board member unless the extent of the interest is so significant that the potential for divided loyalty is present in a significant number of situations. A full and timely disclosure of any conflict, real or perceived, and implementation of safeguards appropriate to the circumstances, will generally be sufficient to manage the conflict.

Guidelines for Implementation

1. Employees, volunteer, contractors and board members must disclose any personal, family, or business interest that may, in the eyes of another person, influence their judgment. This disclosure should be made to a manager or supervisor in the case of employees, volunteers and contractors and to the Chair of the Board in case of board members.
2. The person informed of the conflict will determine, in consultation with other employees, senior management or board members if necessary, appropriate safeguards in the circumstances.

- 3. If the person informed is unable or unwilling to determine how to manage the conflict of interest, they will inform a member of the MakeWay management team who will make a determination and communicate any action to be taken.
- 4. The Board as a whole must disclose specific conflicts of interests to staff and external stakeholders where that interest may, in their judgment, affect the reputation or credibility of MakeWay, and to disclose the Board’s procedure for operating in the presence of such conflicts.
- 5. Employees, volunteers, contractors and board member will recuse themselves from participating in any discussion or voting on matters where they have, or may be perceived to have, a conflict of interest. Such recusals should be recorded in minutes of meetings.
- 6. Any business relationship between an individual (or a company where the individual is an owner or in a position of authority) and MakeWay, outside of their relationship as an employee, volunteer, contractor or board member, must be formalized in writing and approved by their manager or supervisor, or by the Board in the case of board members or the President and CEO.
- 7. It is the responsibility of the President and CEO to track and respond to any trends identified in the conflicts of interest brought to members of MakeWay’s management team or board.

Stakeholder Complaints Policy

Stakeholder Complaints Policy MakeWay	Approved by the Board on October 5, 2011
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This policy covers MakeWay Foundation and MakeWay Charitable Society, collectively called MakeWay.

MakeWay is committed to providing excellent service. We recognize that from time to time there may be concerns or complaints, that our stakeholders have the right to raise such concerns or complaints, and that they need avenues to do so. We also believe that the process for resolving concerns or complaints should be timely, fair and respectful.

This policy sets out the process for addressing concerns and complaints that stakeholders, including donors, funders, supporters and the public, may have with MakeWay. A complaint may be about wrongdoing, an error, non-compliance with MakeWay policies, or other matters relating to our projects and programs, fundraising, donor relations, a staff member or volunteer, privacy issues or communications. This policy does not apply to persons or organizations that may be in disagreement with MakeWay’s mission.

How to Make a Complaint

- 1. If you have a complaint or concern, you are encouraged to talk with the staff person at MakeWay who is most connected to the concern or situation. The relevant person can be found:
 - (a) through the MakeWay website;

- (b) by emailing concerns@MakeWay.org; or
- (c) by calling our VP Business Development and Services.

Your concern will be directed to the person most able to assist you with the process of making and addressing the complaint.

2. This relevant person will document your concern. He or she will include your name and contact information, the date, a description of the complaint, and what you request to resolve the complaint. It is hoped that through this conversation, your concern will be addressed to your satisfaction. You will be kept informed if there are more steps involved in addressing your concern.
3. If your complaint is not resolved, or if you are uncomfortable discussing the issue with the relevant person, you can inform the supervisor of the relevant person about the complaint. If you do not know who the supervisor is, you can contact the Vice-President Business Development and Services.
4. If the supervisor or the VP Business Development and Services is not able to resolve the complaint to the satisfaction of all parties, it will be referred to the President & CEO. The President & CEO will then determine appropriate actions or recommendations and will inform you in writing of this information.
 - ▷ Where a complaint is related to the Vice-President Business Development and Services, the stakeholder may inform the President & CEO directly
 - ▷ Where a complaint is related to the President & CEO, the stakeholder may inform the Chair of the Governance Committee directly
5. It is the responsibility of MakeWay staff to implement the recommendations.
6. MakeWay management may, in its sole discretion, determine that a complaint relates to MakeWay's mission rather than its activities and decline to process the complaint.

Guidelines for Implementation

1. Confidentiality will be respected at all times. There will be no repercussions to someone bringing forward a complaint in good faith.
2. The initial response to a complaint should occur as soon as possible and not longer than one week from receiving the complaint. Every effort will be made to review and respond to a complaint within 10 business days, and within 20 business days for complaints escalated to the Governance Committee of the Board.
3. Documentation about the complaint will be kept in a file separate from any other file related to the stakeholder.
4. It is the responsibility of all staff to have a working knowledge of the complaint resolution process and to cooperate with the processing of complaints.
5. It is the responsibility of the VP Business Development and Services to track and respond to any trends identified through the complaint resolution process.

6. It is the responsibility of the President & CEO to report to the Board annually on the number, type and disposition of the complaints received.

Whistleblower Policy

Whistle-blower Policy
MakeWay

Approved by the Board on
October 5, 2011

This policy covers MakeWay Foundation and MakeWay Charitable Society, collectively called MakeWay.

MakeWay is committed to investigating any possible fraudulent or dishonest use or misuse of MakeWay resources or property by management, staff, volunteers, consultants or anyone else connected with MakeWay.

While our internal controls are designed to prevent or detect improper activities, we recognize that there are no absolute safeguards. This policy sets out the process for making a confidential report of possible fraudulent or dishonest conduct. MakeWay will expeditiously and thoroughly investigate and take corrective action against any significant violations of the trust invested in us.

Fraudulent or Dishonest Conduct

For purposes of this policy, fraudulent or dishonest conduct is a deliberate act, or failure to act, with the intention of obtaining an unauthorized benefit. Such conduct includes, but is not limited to:

- ▷ Misappropriation, misuse or waste of MakeWay resources, including funds, supplies or property
- ▷ Forgery or unauthorized alteration of documents
- ▷ Unauthorized alteration or manipulation of computer files
- ▷ Fraudulent financial reporting
- ▷ Breach of MakeWay accounting policies or procedures, internal accounting controls, or auditing procedures
- ▷ Authorizing or receiving compensation for goods not received or services not provided
- ▷ Authorizing or receiving compensation for hours not worked
- ▷ Illegal activities

How to Make a Report

1. An employee, volunteer or contractor should report any concerns directly to a manager or supervisor in accordance with relevant MakeWay policies. If for any reason an employee,

volunteer or contractor finds it difficult to report a concern to a manager or supervisor, they may follow the process in this policy.

2. All reports under this policy must be in writing and include:

- ▷ The date
- ▷ Description of alleged fraudulent or dishonest conduct
- ▷ Any other information which might be useful to investigate or substantiate allegation
- ▷ Optional - Your name and contact details (e-mail address, phone number)

3. The report should be in a sealed envelope mailed or delivered to one of the following officers and offices:

VP Business Development and Services

MakeWay

Suite 400, 163 W. Hastings Street

Vancouver, BC V6B 1H5

VP Client Services

MakeWay

360, 215 Spadina Avenue

Toronto, ON M5T 2C7

The envelope should be labeled as follows:

CONFIDENTIAL - to be opened by addressee only

Report submitted under the Whistle-blower Policy

To: Vice President

4. If the concern involves a member of the MakeWay management team, a person may send the report to the Chair of the Audit Committee, MakeWay Board of Directors at either of the above addresses.

Investigations

1. Investigations will be conducted by a member or members of the MakeWay management team. If the activity under investigation involves a member of the MakeWay management team, the investigation will be conducted by a person appointed by the Chair of the Audit Committee.

2. The investigator will conduct a merit assessment of the disclosure within 30 days of receipt of the report under this policy. Upon conclusion of the merit assessment, the investigator will inform the person reporting the conduct whether a formal investigation will proceed on the basis of evidence that supports the initial concern.

3. Where an investigation substantiates the alleged fraudulent or dishonest conduct, action will be taken by MakeWay management to correct the situation. Where appropriate, the person(s) responsible will be disciplined, up to and including termination of employment or termination of the relationship with MakeWay. The matter may be referred to the appropriate legal authorities if warranted.

4. Matters relating to professional conduct may also be referred to the appropriate professional body for review.

Protection from Reprisal

Individuals may make a report in good faith under this policy without fear of harassment, retaliation or reprisal. MakeWay will not take, tolerate or allow any such action against, and will use best efforts to protect, a person who has reasonable grounds for believing fraudulent or dishonest conduct has or may occur and has reported it.

Any such reprisal will itself be considered a serious breach of this policy. Any individual who attempts or makes an act of reprisal toward the reporting person may be faced with disciplinary action up to and including termination of employment or termination of the reprising individual's relationship with MakeWay.

Anonymity

Reports of potential fraudulent or dishonest conduct may be submitted anonymously. A complainant may, however, wish to consider identifying themselves, by providing their name, telephone number and other contact details, to allow for a more thorough investigation of the report. In very serious circumstances, identification of the complainant may be required by law.

Confidentiality

Whether or not contact information is provided by the complainant, the substance of all reports will be treated as confidential unless otherwise required by law. A report will not be discussed with others except to the extent necessary to conduct and complete a fair investigation, to take any required corrective action, or in accordance with applicable law.

In all cases, the person who is alleged to have committed the infraction will be made aware that a report has been made against them at an appropriate point during the investigation.

False and Malicious Allegations

Where an investigation determines that the person's report under this policy was made in bad faith, with malicious intent, or with reckless disregard for the facts, action will be taken against that person up to and including termination of employment or relationship with MakeWay.

The person making a false report may also be subject to legal action by the individual(s) accused.

Guidelines for Implementation

1. It is the responsibility of MakeWay staff to have a working knowledge of the whistle-blower process, to cooperate with investigations, and to implement any recommendations of MakeWay management or Board of Directors arising from investigations.
2. It is the responsibility of MakeWay Vice Presidents to implement this policy. The VP Business Development and Services will maintain a confidential record of reports and investigation outcomes, and make recommendations for corrective action.
3. Either the VP Business Development and Services or the VP Client Services will notify the reporting person of the outcome of the investigation.

4. It is the responsibility of the President and CEO to report to the Board annually on the number, type and disposition of reports received.

Volunteer Policy

Volunteer Policy
MakeWay

Approved by the Board on
April 19, 2017

This policy covers MakeWay Foundation and MakeWay Charitable Society, collectively called MakeWay.

MakeWay supports and promotes the use of volunteers as an integral link to the community and as part of our commitment to creating just societies on a healthy planet. It is recognized that volunteers make unique contributions of time, talent and skills. MakeWay recognizes that our volunteers' contributions are above and beyond supports provided by our paid workers and commits that volunteers will not replace staff, but rather provide complementary support and enhance the services provided by paid workers.

Responsibilities

Engaging and terminating the services of volunteers will be at the discretion of the supervisor (generally MakeWay senior management for The Foundation volunteers, or project directors for The Society volunteers), and in accordance with this Volunteer Policy.

MakeWay will:

- ▷ endeavour to provide meaningful assignments which reflect the skills, interests, expectations and availability of the volunteer and which are consistent with, and positively support, the achievement of specific objectives
- ▷ select volunteers based on their skills and demonstrated attributes of respect, understanding, empathy, cultural sensitivity and non-judgmental approach
- ▷ maintain confidential volunteer information in accordance with relevant privacy legislation and MakeWay's privacy practices
- ▷ evaluate the effectiveness of its volunteer program, policies and procedures

Volunteers will:

- ▷ understand and respect MakeWay's vision and objectives and adhere to the Volunteer Policy, and any other policies and procedures relevant to the assignment
- ▷ actively perform their agreed upon duties to the best of their ability
- ▷ direct any questions or concerns to their supervisor in a timely manner
- ▷ refer any concerns which can not be resolved with their supervisor to MakeWay HR
- ▷ give appropriate notice to their supervisor when they intend to take time off or end the volunteer relationship

- ▷ provide a current, satisfactory police reference check if working with children and/or vulnerable adults
- ▷ recognize that, as volunteers with no paid income, they are not covered under the relevant provincial/territorial workers' insurance legislation
- ▷ understand that, while performing their volunteer duties for MakeWay, volunteers are covered for third party property damage, third party liability and bodily injury under MakeWay's insurance coverage

For longer or more involved engagements (as determined by the supervisor) volunteers will also:

- ▷ submit a written resume and/ or application
- ▷ participate in an interview with one or more of a supervisor, manager, director or coworker to ensure that both the volunteer and MakeWay have a chance to outline their respective needs and expected outcomes so that a mutually beneficial placement can be made
- ▷ understand and adhere to all MakeWay's Core Organization Policies and any other applicable policies and procedures, and sign a Receipt and Acknowledgement form in respect of the Core Organization Policies
- ▷ sign a MakeWay Confidentiality Agreement
- ▷ complete and submit any required documentation in a timely manner (e.g., Receipt and Acknowledgement form, feedback and evaluation forms, training documentation)

Guidelines

A casual volunteer assignment may, at the discretion of the supervisor, be undertaken with less formality than a longer-term assignment. A casual assignment (e.g., one-time participation in an event), by its nature, does not require any training, may not require reference or police checks, does not present confidentiality issues, and is very short term. Any assignment contemplating repeat or regular engagement with MakeWay requires both the volunteer and the supervisor to follow the more formal process described below.

1. As part of the recruiting and onboarding process, supervisors will:

- ▷ determine specific responsibilities and required skill sets and interests for volunteer assignments
- ▷ recruit, interview, select and screen volunteers
- ▷ obtain reference checks and police checks when required
- ▷ provide volunteers with a copy of this Volunteer Policy
- ▷ ensure volunteers are provided with appropriate supervision depending on the needs of the volunteer and their expected tasks and outcomes
- ▷ orient volunteer to the volunteer's work-site including a health and safety orientation

For longer term or more involved engagements, supervisors will also:

- ▷ provide volunteer with a letter, Consent to Act (for The Society project steering committee members) or similar documentation detailing key objectives, responsibilities, mutual obligations and time commitments which will be acknowledged in writing by the volunteer
 - ▷ orient volunteer to MakeWay including the vision and objectives, policies and procedures (including Core Organization Policies), and other relevant documents and information
 - ▷ obtain signed Receipt and Acknowledgement of Core Organization Policies and signed Confidentiality Agreement
 - ▷ determine if any training is necessary (e.g., additional health and safety, skills, knowledge) and ensure that training is completed
2. Supervisors will provide regular feedback to volunteers on the performance of their tasks and key objectives. This is especially important for volunteers because of the different motivation behind volunteer efforts in the absence of financial compensation.
3. To demonstrate the value volunteers bring to MakeWay, and to recognize their contributions, supervisors will recognize and thank volunteers in at least one and preferably many of the following ways:
- ▷ Acknowledge volunteer contributions in department, donor and annual reports
 - ▷ Recognize volunteers in internal updates, newsletters and publications
 - ▷ Write personal notes of thanks with specific mention of the volunteer's impact and results
 - ▷ Provide informal, face to face acknowledgement of services and positive impact the volunteer is having on the organization – be specific
 - ▷ Award certificates of appreciation
 - ▷ Participate in National Volunteer Week activities <https://volunteer.ca/recognition>
 - ▷ Highlight volunteer accomplishments at the AGM and/ or Board of Directors meeting
4. Supervisors will maintain a record of the number of hours volunteered by each volunteer.
5. Because volunteers do not earn wages, they do not qualify as workers under provincial/ territorial workers' compensation insurance (e.g., WSBC, WSIB, WCB). Therefore, while performing their volunteer duties for MakeWay, volunteers are
6. The volunteer's immediate supervisor must pre-approve assignment-related expenses, mileage, training or other costs.
7. If a volunteer will be using their own personal vehicle to transport individuals as part of their volunteer assignment (e.g., driving youth to a camp), they must submit to their

supervisor a copy of their current, valid driver's licence number, a copy of their certificate of insurance indicating a minimum of one million dollars third party liability, and a Driver's Abstract/Record including the last two years or more. This requirement does not apply to personal choices such as driving a colleague to or from a meeting.

8. Supervisors will maintain up-to-date files for each volunteer containing pertinent information (e.g., resume, application, police check, signed copy of letter or other document outlining the conditions of the volunteer assignment, evaluations, recognition), and will maintain each file in accordance with relevant privacy legislation and MakeWay's privacy practices.

9. When it is time for a volunteer to leave MakeWay, whether by choice of the volunteer or MakeWay, either party will provide the other appropriate notice so that other arrangements can be made. At this time it would be appropriate for the supervisor to provide to the volunteer a letter detailing:

- ▷ the dates the volunteer was with MakeWay and the hours committed during that time
- ▷ the key duties, responsibilities and objectives of the volunteer
- ▷ the main results of the efforts of the volunteer and the impact they had

10. Supervisors will ask departing volunteers to complete the Volunteer Program Evaluation form so that the volunteer can comment on their overall impression of their time spent with MakeWay and if there is anything we could be doing differently to recruit, retain and recognize the value and contributions of volunteers.

Fundraising Policy

Fundraising Policy
MakeWay

Approved by the Board on
October 5, 2011

This policy covers MakeWay Foundation and MakeWay Charitable Society, collectively called MakeWay.

Fraudulent or Dishonest Conduct

1. MakeWay's fundraising affairs will be conducted in a responsible manner, consistent with the ethical obligations of stewardship and all applicable laws.
2. MakeWay will not make claims that cannot be upheld, or are misleading, dishonest or incorrect.
3. Fundraising solicitations on behalf of MakeWay will be truthful and accurately describe MakeWay's activities and the intended use of donated funds.
4. MakeWay will not exploit its beneficiaries. It is sensitive in describing those it serves and it will fairly represent their needs and how these needs will be addressed.
5. Solicitations by or on behalf of MakeWay will treat donors and prospective donors with respect. Every effort will be made to honour their requests to:

- ▷ Limit the frequency of solicitations;
- ▷ Not be solicited by telephone or other technology;
- ▷ Receive printed material concerning MakeWay;
- ▷ Discontinue solicitations where it is indicated they are unwanted or a nuisance.

6. MakeWay's online solicitation practices will be compliant with consumer protection legislation such as the Canadian Code of Practice for Consumer Protection in Electronic Commerce.

7. MakeWay's face-to-face solicitation practices will be compliant with the confidentiality and transparency provisions of this policy.

8. Volunteers, employees, advisors and third party consultants/solicitors who solicit or receive funds on behalf of MakeWay will:

- ▷ Adhere to the provisions of this policy, the MakeWay Privacy Policy, and all other relevant MakeWay policies;
- ▷ Act with fairness, integrity, and in accordance with all applicable laws;
- ▷ Adhere to the provisions of applicable professional codes of ethics and standards of practice;
- ▷ Cease solicitation of a prospective donor who identifies the solicitation as harassment or undue pressure, or who states that he or she does not wish to be solicited;
- ▷ Disclose immediately to MakeWay any actual or apparent conflict of interest or loyalty;
- ▷ Not accept donations for purposes that are inconsistent with MakeWay's mission.

Confidentiality

1. MakeWay honours donor requests to remain anonymous, except as otherwise required by law or regulation, with respect to:

- ▷ Being publicly identified as a supporter of MakeWay; MakeWay policies;
- ▷ Having the amount of their contribution publicly disclosed.

2. MakeWay respects and protects the privacy of donors. Any donor records, including credit card information, maintained by MakeWay are kept confidential in accordance to current laws and regulations. Donors have the right to see their own donor record, and to challenge its accuracy.

3. MakeWay does not sell, exchange, rent, or otherwise share its fundraising lists with other organizations.

Transparency

1. MakeWay and representatives who fundraise on its behalf will disclose whether an individual or entity soliciting contributions is a volunteer, an employee, or a contracted third party.
2. All fundraising solicitations by or on behalf of MakeWay will disclose MakeWay's name and the purpose for which funds are requested. Printed and on-line solicitations will also include MakeWay's address or other contact information.

Receipting and Recognition

1. MakeWay will prepare and issue official income tax receipts for monetary gifts and for gifts-in-kind of \$25 or more that are in compliance with all regulatory requirements. Charitable gifts made online, and that are in compliance with all regulatory requirements, will receive an official income tax receipt regardless of value.
2. MakeWay will acknowledge in writing contributions of \$25 or more that are not entitled to be officially receipted.
3. MakeWay may name tangible and non-tangible assets in recognition of significant contributions to MakeWay. The naming of an asset:
 - ▷ Will be consistent with MakeWay's mission and objectives;
 - ▷ Will be for a defined and limited period of time;
 - ▷ Will be made on joint written approval of the donor and MakeWay's Vice President of Client Services;
 - ▷ May be terminated or altered if continuation of the recognition creates a reputational risk for MakeWay.
4. Recognition mechanisms created due to a gift will not be arbitrarily changed or withdrawn by MakeWay unless otherwise negotiated at the time of the gift or changed through a joint agreement between MakeWay and the donor or an appointed representative of the donor.

Fundraising Standards

1. MakeWay does not, directly or indirectly, pay finder's fees, commissions or percentage compensation based on contributions. This standard does not apply to: commercial fees, such as commissions or percentage payments or similar administrative payments for credit card transactions; administrative fees charged by registered charities that collect money on behalf of other charities; cause-related marketing where a retailer or other service provider agrees to give a percentage of sales to a charity without any intermediary; service providers that provide a platform for fundraising but do not solicit contributions on behalf of MakeWay; or lotteries and social gaming events that are otherwise regulated.
2. Fundraising lotteries and other gaming events will be licensed by the appropriate regulatory body.
3. In any cause-related marketing collaboration with a third party, MakeWay will disclose in all related materials how MakeWay benefits from the sale of products or services and the

minimum or maximum amounts payable under the arrangement. If no minimum amount is payable, this will be disclosed.

Gift Acceptance Policy

Gift Acceptance Policy
MakeWay

Approved by the Board on
October 5, 2011

This policy covers MakeWay Foundation and MakeWay Charitable Society, collectively called MakeWay.

MakeWay accepts appropriate gifts from a range of individuals and institutions, consistent with its mandate to support environmental and social philanthropy in Canada.

MakeWay will make this policy available to all donors and prospective donors.

Gift Acceptance

1. MakeWay is authorized to solicit and accept gifts that enable MakeWay to fulfill its charitable objects.
2. Gifts are accepted from individuals, institutions, corporations, and foundations. For the purposes of this policy, "gifts" refers to gifts by individuals, groups, corporations, and other charities. These gifts can be current or deferred in nature and may be used for current activities, or invested to support future activities.
3. MakeWay reserves the right to decline gifts that are too restrictive in purpose or are inconsistent with MakeWay's mission. MakeWay reserves the right, at its sole discretion, to decline gifts for any other reason.

Donors

1. MakeWay may inform, serve, guide, or otherwise assist donors who wish to support MakeWay's activities, but never under any circumstances pressure or unduly persuade the donor.
2. MakeWay encourages donors to seek independent advice when making complex gifts including planned gifts and/or gifts that may affect the donor's financial position, taxable income, or relationship with other family members. MakeWay will not provide legal or tax advice to donors.

Gift Types

1. The following outright gifts, if made in accordance with this policy, may be accepted without prior approval:
 - ▷ Cash or cash-equivalent
 - ▷ Publicly traded securities which can be liquidated on receipt
2. The following gifts must be reviewed and approved by the Vice President of Client Services prior to acceptance:

- ▷ Gifts of real estate
- ▷ Shares in privately-owned companies
- ▷ Tangible personal property
- ▷ Partnership interests
- ▷ Gifts of life insurance
- ▷ Residual interest gifts
- ▷ Charitable remainder trusts
- ▷ Gift annuities
- ▷ Other gifts not listed in this policy

3. MakeWay may accept a gift that is restricted. Any restrictions placed on a gift will be outlined in writing and approved by both MakeWay and the donor upon acceptance of the gift.

Restrictions on a gift may include:

- ▷ Purpose for which the gift may be used
- ▷ When the gift may be used
- ▷ How the gift will be managed
- ▷ Provisions for use of gift when the purpose or project terminates or becomes impossible or impractical to achieve

4. MakeWay will ensure that all gifts will be used in compliance with donor intent and any specific restrictions made by the donor at the time the gift is accepted.

Due Diligence and Documentation

1. Prior to accepting any gift, MakeWay staff or management may:

- ▷ Request relevant information about the gift including a copy of any appraisal secured by the donor
- ▷ Secure an independent appraisal, environmental assessment and/or liability review
- ▷ Seek legal counsel
- ▷ Consider both the costs and risks associated with the acceptance of the gift
- ▷ Seek guidance from the Board, or from the Finance and Investment Committee of the Board

2. The Vice President of Client Services is authorized to negotiate gift agreements with prospective donors. All gift agreements requiring execution by MakeWay may be reviewed by MakeWay's legal counsel. Where substantially the same agreement is used repeatedly, only the prototype needs to be approved.

Finance Policies

Bank Charges Allocation Policy

STATEMENT of POLICY and PROCEDURE			
Manual	MakeWay	SPP No.	013.01
Section	Finance	Issued	Dec 2016
Subject	Bank Charges & Interest Allocations	Effective	Dec 2016
Issued to	Finance	Pages	2
		Replaces	
Issued by	Finance Department	Dated	

1. PURPOSE

1.01 This Statement of Policy sets out guidance related to the allocation of Tides Canada bank charges and interest between MakeWay Foundation ("The Foundation") and MakeWay Charitable Society ("The Society") Projects.

2. SCOPE

2.01 This policy applies to all Finance, The Foundation Programs and The Society Projects staff.

3. POLICY

3.01 MakeWay shall allocate bank account interest earned related to The Society cash held in MakeWay accounts on a monthly basis

3.02 Interest earned on The Society Project cash balances shall be calculated based on the Project average month-end cash balance multiplied by the financial institution interest rate.

3.03 Interest of \$10 or more a month is allocated back to the related The Society Project. Interest of less than \$10 a month will be allocation to The Society general operations.

3.04 Interest earned on The Foundation Funds held in MakeWay bank accounts is not allocated to the Funds. See *"Investment Allocation Policy"* for details.

3.05 Bank fees that are directly related to a Project or Fund shall be charged back to the respective Project or Fund. Bank fees that are charged back to Project / Funds are as follows;

- Wire transfer fees
- Stop payment fees

- Cheque look-up fees
- Other fees as applicable

These fees are charged to the Project or Fund as incurred.

4. RESPONSIBILITY

4.01 It is the responsibility of Finance staff to calculate the monthly bank charges and interest allocation, prepare the related journal entries and ensure that calculations are reasonable and accurate.

5. DEFINITIONS

6. REFERENCES

Finance Month-End Procedures Checklist

Investment Allocation Policy

Capital Assets Policy

STATEMENT of POLICY and PROCEDURE			
Manual	MakeWay	SPP No.	005.01
Section	Financial Management	Issued	Dec 2016
Subject	Capital Assets	Effective	Dec 2016
Issued to	All Manual Holders	Pages	3
		Replaces	
Issued by	Finance Department	Dated	

1. PURPOSE

1.01 The purpose of this Statement of Policy and Procedure is to provide appropriate controls over the purchase, recording, amortization and disposition of capital assets.

2. SCOPE

2.01 This policy applies to the CEO, COO, the Director of Finance, Project Directors and all employees involved in the purchase and handling of organization assets.

3. POLICY

3.01 Assets with a cost exceeding **\$5,000** shall be capitalized. In the case of the purchase of a set or group of items, this limit applies to the entire set or group. (For example, one

laptop costing **\$1,000** would not be capitalized, 6 laptops costing a total of **\$6,000** would be capitalized.)

3.02 Capital asset purchases or leases approved in the capital budget must be authorized by the appropriate staff based on approved purchase authorization limits approved by the Board as follows:

C-level and VP	Sole signatory up to \$99,999. Purchases of \$100,000 and over require second signature by CEO or COO
Director (not including Project Directors)	Sole signatory up to \$49,999. Purchases of \$50,000 and over require second signature by CEO or COO
Department Managers / Program Leads	Sole signatory up to \$19,999. Purchases of \$20,000 and over require second signature by Director, VP, CEO or COO

3.03 For MakeWay Foundation, capital asset purchases not approved in the capital budget must be authorized by the COO.

3.04 MakeWay shall carry insurance at replacement levels for all capital assets.

3.05 Physical inventories of capital assets will be conducted once annually and reconciled to records. Discrepancies will be investigated and reported to the CEO / Project Director.

3.06 In the event of dissolution, assets will be used to meet the financial obligations of the organization and any residual assets or residual value will be donated to a qualified donee.

3.07 The Organization will use the straight-line method of amortization for fixed assets.

4. RESPONSIBILITY

4.01 It is the responsibility of the CEO and Project Directors to ensure that capital costs are authorized appropriately, both at time of commitment and at time of payment, that they are consistent with the intent of the capital budget, and that appropriate internal controls are established over asset purchases.

4.02 It is the responsibility of the Director of Finance in coordination with the Project Director to ensure that appropriate insurance coverage and security measures are in place to protect the organization's major assets.

4.03 Responsibility of the Director of Finance;

(a) It is the responsibility of the Director of Finance to assess cash flow impacts of major asset purchases, and to advise the COO / Project Director on the pros and cons of specific lease vs. purchase decisions.

(b) It is the responsibility of the **Board of Directors**, on behalf of the members, to assure themselves that the budget represents a responsible implementation of its direction and reflects prudent stewardship of funds, and to approve the budget.

4.04 It is the responsibility of the Department Manager in coordination with finance department to perform an inventory and reconciliation of assets annually.

5. DEFINITIONS

5.01 **"Amortization"** is the process of taking into expense an appropriate portion of the cost of a capital asset each year.

5.02 **"Capital asset"** refers to anything of enduring value. It includes tangible assets

5.03 **"Capitalization"** means recording a disbursement as an asset rather than an expense.

5.04 **"Capital budget"** means a financial plan outlining expected capital purchases, which is formally reviewed and approved by the Board of Directors.

5.05 **"Controls"** are mechanisms such as reports, reviews and procedures that are designed to ensure policies are carried out and reduce the risk of fraud or error.

5.06 **"Depreciation"** is another word for amortization, although it is only applied to tangible assets

5.07 **"Dissolution"** means the wind-down of the organization's operations and disposition of obligations and assets existing at the time.

5.08 **"Fixed assets"** are tangible capital assets such as buildings or equipment.

6. REFERENCES

CRA Compliance Policy

STATEMENT of POLICY and PROCEDURE			
Manual	MakeWay	SPP No.	008.01
Section	Corporate Administration	Issued	Dec 2016
Subject	Corporate Administration	Effective	Dec 2016
Issued to	All Manual Holders	Pages	3
		Replaces	

STATEMENT of POLICY and PROCEDURE			
Issued by	Finance Department	Dated	

1. PURPOSE

1.01 This Statement of Policy sets out guidance related to maintaining CRA compliance as a registered charity.

2. SCOPE

2.01 This policy applies to all staff.

3. POLICY

3.01 MakeWay will take all steps necessary to preserve its status as registered charities under the *Income Tax Act*.

3.02 MakeWay will comply with all Canada Revenue Agency ("CRA") guidance regarding operating as a registered charity, including but not limited to;

- charitable activities,
- political activities,
- fundraising activities,
- CRA filings, and
- charitable receipting

3.03 MakeWay will maintain compliance with Imagine Canada Standards and maintain accreditation under the Imagine Canada Standards Program.

3.04 MakeWay will maintain a manual that outlines key CRA compliance requirements and guidance including links to detailed CRA documentation. This manual will be updated to reflect changes to CRA guidance in a timely manner and will be reviewed by the Senior Management team on an annual basis as minimum.

3.05 All new MakeWay staff will receive CRA compliance training as part of the onboarding process.

3.06 All staff will receive refresher training on an annual basis regarding CRA compliance requirements.

4. RESPONSIBILITY

4.01 The CEO is responsible to ensure MakeWay is CRA compliant at all times with respect to CRA requirements for charitable organizations.

4.02 The Executive Team is responsible to ensure their respective teams are adequately informed of CRA compliance requirements, as outlined in section 3.02, related to charitable organizations.

4.03 All staff are responsible to be aware of CRA compliance requirements and perform their duties in a manner that complies with CRA requirements related to charitable organizations. In the event a staff member is unsure if an activity is compliant with CRA guidance, the staff member is responsible to raise the issue with their manager or appropriate member of the Executive Team.

4.04 Any staff that become aware of a potential non-compliance issue shall escalate the issue to the appropriate Director or MakeWay Executive Team immediately.

4.05 The Manager, HR is responsible to ensure that all new staff receive training as part of the onboarding process regarding the CRA charitable organization requirements.

4.06 The Executive Team is responsible to ensure all staff receive information regarding updates to CRA requirements and guidelines in a timely manner.

5. DEFINITIONS

5.01 **“Registered Charity”** refers to an organization that has registered with the Canada Revenue Agency (CRA) as a charitable organization

5.02 **“Charitable Purpose and Activities”** [Purposes](#) (also known as “objects”) are the objectives that an organization is created to achieve. Activities are the ways in which an organization furthers its purposes. To be eligible for charitable registration, an organization must show that each of its purposes is charitable at law, and that its activities further these charitable purposes in a way that complies with the requirements of the common law and the *Income Tax Act*.

5.03 **“Political Activities”** Registered charities may conduct limited, non-partisan political activities that further their stated charitable purposes. However, registered charities may not have political purposes and may not conduct partisan political activities.

5.04 **“Fundraising Activities”** Fundraising is any activity that includes a solicitation of present or future donations of cash or gifts in kind, whether the solicitation is explicit or implied.

5.05 **“Qualified Donee”** Under the *Income Tax Act*, qualified donees are organizations that can issue official donation receipts for gifts they receive from individuals and corporations. Registered charities can also make gifts to them.

6. REFERENCES

CRA Basic Guidelines for Operating a Charity
[Basic Guidelines](#)

Fundraising Activities
[Fundraising by Registered Charities, CG-013](#)

Political Activities
[CPS - 022, Political Activities](#)

Filing the CRA T3010 Information Return
[T3010 Charity Return - Filing](#)

General Requirements for Charitable Registration

[General Requirements for Charitable Registration](#)

Qualified Donees – CG-010

[Qualified Donees-CG-010](#)

Expense and Purchasing Policy

STATEMENT of POLICY and PROCEDURE			
Manual	MakeWay	SPP No.	004.02
Section	Financial Management	Issued	Feb 2018
Subject	Expense & Purchasing Policy	Effective	Feb 2018
Issued to	All Manual Holders	Pages	6
		Replaces	004.01
Issued by	Finance Department	Dated	Dec 2016

1. PURPOSE

1.01 The purpose of this Statement of Policy and Procedure is to provide guidance on the treatment of expenses and purchases of the organization as well as appropriate controls over expenses and purchases.

2. SCOPE

2.01 This policy applies to all employees involved in the handling of expenses and purchases.

3. POLICY

3.01 All purchases of goods or services or agreements to purchase goods or services shall be subject to appropriate authorization.

3.02 All contracts or agreements shall be subject to approval per detailed level of authority as outlined under **Appendix A**

3.03 Capital and operating purchases (including approval of purchase orders or invoices) are subject to approval per detailed level of authority as outlined under **Appendix B**.

3.04 Expense claims shall be approved by the submitters' designated approver (generally the submitter's immediate supervisor or in the case of a Project Director a member of the Project Steering Committee). Individual expenses shall not be approved by a non-arm's length person.

3.05 Expense claims must be made on a timely basis, preferably monthly. Expense claims/invoices submitted that are over 90 days will not be paid without a valid reason for

the delay. Payment of expense claims submitted past the 90-day deadline will be subject to review by Senior Management on a case by case basis.

3.06 Expense claims must be submitted with valid supporting documentation (with the exception of per diem claims). Expense claims submitted without appropriate and complete supporting documentation shall not be approved and will be returned to the submitter.

3.07 In the case where receipts are lost, submitters must complete a Missing Receipt Affidavit. Submitters are responsible to keep all receipts and the Missing Receipt Affidavit should be used as a last resort.

3.08 Payables are processed on a weekly basis. Invoices and expense claims submitted electronically or in person by midnight Pacific time Thursday will be processed by the following Friday.

3.09 Reimbursement for meal expenses may include a tip of up to 18% before sales tax.

3.10 In general, the organization will sustain relationships with two or more suppliers for any major recurring type of expense. Periodically, supplier performance will be reviewed and assessed by each responsible Department Head

3.11 Expense advances may be provided to employees when the nature and approximate amount of the expense is approved beforehand. Reconciliation shall be submitted on or before the agreed date.

3.12 All employees or board members travelling on organizational business will adhere to the "Travel and Per Diem Policy."

3.13 Costs shall be recognized at the time of submission of expenses or include in the accounting period where appropriate unless they qualify for treatment as an asset under the capitalization policy.

3.14 The following expenses cannot be claimed as they are not considered 'reasonable business use':

- expenses for travel between home and office/ work-site (where one lives is a personal choice, not a business decision)
- bills for fuel or repair of personal vehicle (these would be taxable as they are considered to be a component of the allowable mileage rate established by CRA)
- tickets for driving or parking infractions (these are not permitted business expenses for any entity)

3.15 *Purchase Orders*

(a) PO's shall be created for the following situations:

- ① Contracts where the billable total is \$3,000 or more
- ② Lease or Rental Agreements, regardless of the length of the rental term

- ③ Signed Estimates or Statements of Work where the billable total is \$3,000 or more
- ④ PO's may be created for agreements where the billable total is less than \$3,000 if requested by the Contract Manager
- (b) Contracts are drafted using the MakeWay template whenever possible, otherwise, the Contractors format can be used if all necessary information is present in the agreement.
- (c) PO's are created prior to the Contract or Lease Agreement being signed in order to reference the PO number within the Contract.

4. RESPONSIBILITY

4.01 It is the responsibility of the Department head/Supervisor to ensure that expenses are authorized appropriately, both at time of commitment and at time of payment, that they are consistent with the intent of the expense budget, and that appropriate internal controls are established over all expenses. Detailed level of authority is outlined under **Appendix A and Appendix B.**

4.02 The Project Director is responsible for authorizing all expenses and purchases of the project. This is to ensure that the Project Director is aware of the expenses and can make sure that the project's money is being spent appropriately.

4.03 A member of the Steering Committee is responsible for authorizing all project's expense submitted for reimbursement by the Project Director.

4.04 Responsibilities of the employees when they submit expenses;

- Submit expenses in a timely manner
- Submit copies of supporting documents
- Provide appropriate coding for the related expense (designation, award)

4.05 Expense approvers are responsible to complete a thorough review of submitted expense claims to ensure expenses are valid, reasonable and the claim is complete prior to approval.

4.06 The Director of Finance will ensure that all invoices and receipts processed capture the amount of HST/GST paid. The Director of Finance will apply for reimbursement of the allowable portion of HST/GST paid.

5. DEFINITIONS

5.01 **"Purchase Order"** A record within the financial system which allows MakeWay to track invoices relating to a particular Contract or Lease Agreement.

5.02 **"Contract"** A signed agreement between MakeWay and a third party where MakeWay is paying for services or deliverables based on an agreed cost

5.03 **“Contract Manager”** The individual responsible for overseeing the work of the Contractor, including management of deliverables, oversight of work performed, and the review and approval of invoices. This is generally the Fund Advisor or Project Director.

5.04 **“Accounts payable”** is an expense recorded as a liability of the organization until the account is paid.

5.05 **“Budget”** means a financial plan outlining expected revenues, expenses and expenditures for fixed assets that is formally reviewed and approved by the Board of Directors.

5.06 **“RFP/RFQ process”** means a series of predefined steps where potential suppliers of goods or services are requested to make a proposal or quote on that supply. Used as a formal way to compare and select a supplier for a major expense.

5.07 **“RFP”** stands for Request for Proposal, the process generally followed before awarding a major service contract. RFP's identify the need and leave it up to the prospective contractors to make a proposal that is appropriate.

5.08 **“RFQ”** stands for Request for Quote, the process generally followed before awarding a major supply contract. RFQ's identify the specific requirements and terms of the proposed contract and request a price quote only.

6. REFERENCES

- 6.01 Travel and Per Diem Policy
- 6.02 Petty Cash Management Policy
- 6.03 Capital Assets Policy

Appendix A

Signing Authority Levels for Contracts and Agreements

C-level and VP	Sole signatory up to \$99,999. Purchases of \$100,000 and over require second signature by CEO, COO or VP
Director	Sole signatory up to \$49,999. Purchases of \$50,000 and over require second signature by CEO, COO or VP
Department Managers / Program Leads	Sole signatory up to \$19,999. Purchases of \$20,000 and over require second signature by Director, VP, CEO or COO

Appendix B

Signing Authority Levels for Capital & Operating Expense Purchases

C-level and VP	Sole signatory up to \$99,999. Purchases of \$100,000 and over
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	require second signature by CEO, COO or VP
Director	Sole signatory up to \$49,999. Purchases of \$50,000 and over require second signature by CEO, COO or VP
Information Systems Department Manager	Sole signatory up to \$49,999. Purchases of \$50,000 and over request a second signature by a Director, VP, CEO or COO
Department Managers / Program Leads (excluding Information Systems Department Manager – see above)	Sole signatory up to \$19,999. Purchases of \$20,000 and over require second signature by Director, VP, CEO or COO
Specialists	Up to \$500 at Manager's discretion
Coordinators / Administrators	Up to \$500 at Manager's discretion
Others	Up to \$500 at Manager's discretion

Fundraising Activities Guide

Fundraising Activities

The following is a list of specific examples for you to consider as you reflect on Fundraising Activities carried out during the year. Consider person hours spent on the following:

- Preparation and dissemination of an Annual Report
- Website development and maintenance
- Planning, designing and dissemination of marketing and promotional materials
- Donor stewardship and development

Generally CRA considers all the costs associated with the following specific types of activities to be fundraising expenditures:

- any activity that involves selecting participants or targeting an audience based on their ability and/or likelihood to give;
- activities with content related to gaming, such as lotteries and bingos;
- disseminating information, such as generic branding (that is, activities focusing on the general promotion or marketing of the charity's name and logo, image, or past work), and activities that raise awareness about a charity's cause or work, whether or not conducted in conjunction with fundraising, unless the activity can be shown to further the charitable purpose
- infomercials and telemarketing as defined and used for Canadian Radio-Television and Telecommunications purposes;

- branding or promoting the charity through cause-related or social marketing;
- activities that involve sports, including games, running, walking, cycling, and mountain climbing, where participants are encouraged or expected to raise pledges; and
- golf tournament and gala dinner fundraisers.

Insurance Allocation Policy

STATEMENT of POLICY and PROCEDURE			
Manual	MakeWay	SPP No.	012.01
Section	Finance	Issued	Dec 2016
Subject	Insurance Allocations	Effective	Dec 2016
Issued to	Finance	Pages	3
		Replaces	
Issued by	Finance Department	Dated	

1. PURPOSE

1.01 This Statement of Policy sets out guidance related to the allocation of MakeWay insurance costs between MakeWay Foundation ("The Foundation") and MakeWay Charitable Society ("The Society") projects.

2. SCOPE

2.01 This policy applies to all MakeWay employees.

3. POLICY

3.01 MakeWay shall allocate insurance costs related to its annual insurance premiums between The Foundation and The Society projects on a monthly basis.

3.02 Insurance costs include coverage for;

- Property insurance,
- Commercial General Liability ("CGL"),
- Crime,
- Directors & Officers ("D&O") liability,
- Network Security and Privacy, and
- Occupational Accident Insurance (MakeWay Volunteers)

3.03 The cost of insurance shall be allocated pro-rata to both The Foundation and to The Society except where costs are directly identifiable to either entity.

3.04 The cost of insurance is recognized as prepaid expense and is amortized over the period of coverage which is generally one year.

3.05 The cost of insurance allocated to The Society shall be distributed to the projects on a pro-rata based a reasonable calculation.

4. RESPONSIBILITY

4.01 It is the responsibility of the Finance Department to determine the monthly charges, prepare related journal entries and ensure the accuracy and reason-ability of the cost allocation

4.02 It is the responsibility of the Program Leads and Project Directors to inform the Finance Department about any events requiring additional insurance.

4.03 It is the responsibility of the Project Directors to identify insurable assets and perform an inventory of all assets on an annual basis.

5. DEFINITIONS

5.01 **“Property Insurance”** covers loss or damage to MakeWay’s purchased or donated assets and losses arising from the business interruption of MakeWay’s activities as a result of flooding, earthquake etc.

5.02 **“Commercial General Liability (CGL) Insurance”** covers liability or claim brought against MakeWay or any of its legal entities (TCF,TCI,TCV) arising from bodily injury and property damage or loss to third parties in the course of MakeWay employees/officers/ directors/volunteers performing the normal activities of MakeWay.

5.03 **“Crime Insurance”** covers MakeWay from losses arising from employee dishonesty regarding money, securities and other properties within and outside of MakeWay’s premises. This insurance also covers losses arising from counterfeit paper currency, depositor’s forgery, credit card forgery and computer/funds transfer fraud.

5.04 **“Occupational Accident Insurance”** covers MakeWay’s volunteers against bodily injury in the course of performing volunteer work for MakeWay since they are not eligible for coverage under Workers Compensation insurance. This means that if any volunteer were to get injured in the process of performing any activity for MakeWay, the insurance company will be responsible for costs relating to the injury as specified in the insurance agreement. This insurance takes care of injuries sustained by volunteers while the CGL insurance takes care of injuries or liabilities brought by third parties against volunteers and employees in the normal course of performing MakeWay activities.

5.05 **“Directors & Officers Liability Insurance”** covers MakeWay’s present or future Officers, Directors, Trustees or any like officer/employee working for or volunteering for MakeWay under any capacity for TCF, TCI and TCV against liabilities/damages arising from alleged or actual wrongful acts, errors, omissions, misstatements, neglect, breach of duty etc.

5.06 **“Network Security & Privacy”** covers liability or claim brought against MakeWay or any of its legal entities arising from a network security or privacy breach.

6. REFERENCES

MakeWay Insurance Overview 2016 https://MakeWay.app.box.com/files/1/f/7883696593/1/f_68105419081

Insurance FAQ's <https://portal.tidescanada.org/SitePages/Home.aspx>

Finance Month-End Procedures Checklist

Legal Policy

STATEMENT of POLICY and PROCEDURE			
Manual	MakeWay	SPP No.	006.01
Section	Corporate Administration	Issued	Dec 2016
Subject	Legal	Effective	Dec 2016
Issued to	All Manual Holders	Pages	6
		Replaces	
Issued by	Finance Department	Dated	

1. PURPOSE

1.01 The purpose of this Statement of Policy and Procedure is to articulate responsibilities, provide guidelines and establish appropriate controls for legal and regulatory issues for MakeWay.

2. SCOPE

2.01 This policy applies to the Board of Directors and all employees

3. POLICY

3.01 The MakeWay Executive Team will endeavour to ensure that the organization monitors all applicable laws and regulations and that it takes appropriate action to comply with them when changes are identified.

3.02 The MakeWay Executive Team will ensure that the organization takes all actions necessary on an ongoing basis to comply with statutory and regulatory registration requirements, and provide assurance to the Board of Directors from time to time that this has been done.

3.03 All employees and volunteers will comply with the laws and regulations that apply to the organization. Any employee or volunteer who knowingly contravenes the law may be subject to immediate dismissal.

3.04 The Board of Directors will ensure that appropriate limits are in place for the purpose of MakeWay entering into contracts and agreements as per Appendix A.

3.05 Changes to amounts, duration or terms of a contract must be approved by the same level of authority that approved the initial contract. In the event a contract extension increases the total value of the contract over the signing authority threshold, the contract extension shall be signed by the next level signing authority.

3.06 Patents, trademarks and copyrights are the property of MakeWay and shall be safeguarded. They shall not be used under any circumstances without the company's express written permission.

3.07 MakeWay will take necessary steps to retain ownership of intellectual property and work product.

3.08 All documents pertaining to potential, pending or current litigation will be retained in a secure location, accessible only by the organization's legal counsel, the Executive Team and the CEO or his/her express delegate.

3.09 All communications associated with potential, pending or current litigation as well as litigation still subject to appeal will be handled by the CEO, the Chair of the Board of Directors or their express delegate.

3.10 For MakeWay Foundation, agreements to lease equipment or premises will be reviewed by a member of the Executive Team and require Chief Operating Officer approval.

3.11 For MakeWay Charitable Society, agreements to lease equipment or premises will be reviewed by the Director, Shared Platform.

4. RESPONSIBILITY

4.01 It is the responsibility of the Board of Directors to provide assurance to members and stakeholders that the organization is complying with all applicable laws and regulations.

4.02 It is the responsibility of the CEO to ensure that laws and regulations are monitored on behalf of the organization, to verify that they are being complied with and to set a clear tone of good corporate citizenship with respect to all applicable laws and regulations.

4.03 It is the responsibility of the CEO to verify that appropriate procedures have been followed before a contract is signed. For example, for MakeWay Initiatives Society the CEO will ensure that procedures are in place so that all contracts are reviewed by the Director, Shared Platform and for MakeWay Foundation by the appropriate personnel. Refer to the Expense and Purchasing Policy for contract approval limits.

4.04 It is the responsibility of the contract owner (i.e., the appropriate Department Manager, Program Lead or Project Director) to:

- (a) Maintain supplier records.
- (b) Originate supplier contracts.

- (c) Develop and manage contract change controls.
- (d) Track contract performance.
- (e) Validate supplier invoices before payment.

4.05 It is the responsibility of the Departmental Managers, Program Leads, and Project Directors as applicable) to:

- (a) Track contract performance.
- (b) Ensure that Payments to contractors do not fall outside of the agreed upon monetary or time limits within a given contract.

4.06 It is the responsibility of the contract signatory to ensure the terms of any contract are compliant with all applicable laws and regulations.

4.07 It is the responsibility of the COO to:

- (a) Articulate organizational priorities, needs and interests for organization contracts.
- (b) Develop RFP's in consultation with the appropriate Director level staff, and a lawyer, if applicable.
- (c) Assess proposals in the context of organizational priorities, needs and interests.
- (d) Negotiate contract terms in consultation with the appropriate Director level staff.
- (e) Notify the appropriate Director level staff of any departures from contract or non-performance issues related to the contract.
- (f) Authorize or recommend for authorization according to the approval policy, payment of invoices related to the contract.
- (g) Monitor registration

4.08 The COO is responsible for registration of MakeWay Foundation trademarks, domain names and copyrights.

4.09 The COO is responsible for authorizing the use of MakeWay Foundation trademarks only in manners that are consistent with the image and goodwill of the company.

4.10 It is the responsibility of the COO to ensure the confidentiality and security of documents related to litigation.

4.11 It is the responsibility of all employees to comply with the law at all times and to refrain from commenting on the facts, or any other aspect of potential, pending or current litigation or litigation subject to appeal.

5. DEFINITIONS

5.01 **"Work Product"** includes all information, work product, and other results, systems, and information developed in connection with the Services and any resulting intellectual property rights.

5.02 **“Copyright”** is the right to production or replication in any way of an artistic creation.

5.03 **“Domain name”** is the Internet identity of an organization, referring to a particular website.

5.04 **“Enabling legislation”** refers to laws passed by the federal or a provincial parliament that pertain to detailed regulations.

5.05 **“Intellectual property”** refers to inventions and creations such as company brand names, jingles, slogans, artwork, formulae, processes, apparatuses, devices, products, industrial designs and integrated circuit topographies.

5.06 **“Patent”** is a legal right granted by a country for the exclusive use, sale, licensing or assignment of a product, chemical formula, process, apparatus or an improvement on any of these.

5.07 **“Regulations”** refers to various rules set out by federal or provincial governments under the authority of enabling legislation.

5.08 **“RFP”** stands for “Request for Proposal”, a formal invitation to competitive suppliers to produce a proposal on a particular piece of business.

5.09 **“Trademark”** is the right to exclusive use of brands, product names, slogans and other distinctive forms of product identity.

6. REFERENCES

Appendix A - Authorized Signatory Levels

C-level and VP	Sole Signatory up to \$99,999 ; \$100,000 and over requires second signature by CEO or COO
Director	Sole signatory up to \$99,999; \$100,000 and over requires second signature by CEO or COO
Department Managers/ Program Leads (Note 1)	up to \$19,999K; \$20,000 and over requires Director, VP or C-Level signature
Specialists	\$0
Coordinators/Administrators	\$0
Others	\$0

Note 1 – Program Leads are only authorized to sign on programs in their portfolio.

Petty Cash Management Policy

STATEMENT of POLICY and PROCEDURE			
Manual	MakeWay	SPP No.	003.01
Section	Financial Management	Issued	Dec 2016
Subject	Petty Cash Management	Effective	Dec 2016
Issued to	All Manual Holders	Pages	2
		Replaces	
Issued by	Finance Department	Dated	

1. PURPOSE

1.01 The purpose of this Statement of Policy and Procedure is to provide guidance on the management and controls over handling of Petty Cash funds for MakeWay Foundation ("The Foundation") Administration and Programs, and MakeWay Charitable Society ("The Society") Projects.

2. SCOPE

2.01 This policy applies to Finance Department, The Foundation Administration and Programs, The Society Shared Platform projects and all other Petty Cash custodians.

3. POLICY

3.01 A Petty Cash fund will be established to cover minor expenses where it is not practical to issue cheques.

3.02 Petty Cash funds may be established for the following;

- For each The Foundation office location
- For The Society projects as required

3.03 The fund must be kept under lock and key in an appropriate cash box and under the control of one person only, the "Petty Cash Custodian". This may include; Office Administrators, Project Directors and Program leads.

3.04 The fund must be used only to pay expenses that are generally \$50 or below. It cannot be used to pay expense reimbursements, salaries or honoraria.

4. RESPONSIBILITY

4.01 It is the responsibility of **Finance Department** to:

- (a) Set guidelines for petty cash management
- (b) Ensure that controls are in place

- (c) Process replenishment of petty cash fund in a timely manner

4.02 It is the responsibility of the **Petty Cash Custodian** to ensure that:

- (a) Cash balance and receipts in the lock box are always equal to the petty cash fund.
- (b) Replenishment and reconciliation are done at minimum on a monthly basis or whenever the cash level is at twenty-five percent (25%) of the total fund.
- (c) All expenses paid from the petty cash fund are “legitimate” and “allowable” expenses in accordance with the MakeWay Expense Policy.

5. DEFINITIONS

5.01 **“Petty cash”** means a small amount of cash kept on hand to be used for necessary minor purchases

5.02 **“Petty cash reconciliation”** is a comparison between the cash on hand and the expense receipts and the total amount of petty cash.

5.03 **“Controls”** are mechanisms such as reports, reviews and procedures that are designed to ensure policies are effectively adhered to and reduce the risk of fraud or error.

6. REFERENCES and RELATED STATEMENTS of POLICY and PROCEDURE

7. PROCEDURES

7.01 Petty Cash Funds and Authorization

- (a) Initial set up of petty cash fund must be approved by:
 - ① The Foundation - Director of Finance
 - ② The Society – Director of Finance and Director of Shared Platform upon recommendation of the Project Director
- (b) All disbursements must be supported by receipts.
- (c) Once every month at minimum or whenever the petty cash balance is low, the petty cash custodian initiates fills out a replenishment form, attaches all supporting receipts and sends the form to Finance.

Political Activities Guide

Political Activities

Under the Income Tax Act and as a general rule, a registered charity must devote all of its resources to charitable purposes and activities. It is important to understand the types of activities that are allowed in the charitable sector and those that are prohibited. The overall result is a required element for our annual charities return.



EXPLANATION OF ACTIVITIES

Charitable Activities : Activities do not need to be reported if the information presented is objective and rational and there is no explicit call to action as they are not considered political for CRA purposes. Examples include:

- Distributing the charity's research to all election candidates in a particular election
- Presenting the charity's research to a parliamentary committee
- Giving an interview about the charity's research or presentation to a Parliamentary Committee
- Distributing the charity's research to all members of parliament
- Participating in a policy development working group where public officials also participate
- Making a representation to an elected representative or public official (if issue is connected to the charity's purpose.) Engaging in this activity may require registration
- as an in-house lobbyist under the *Lobbyist Registration Act* .

Political Activities: As a way to further its charitable purpose(s), a charity may take part in political activities provided that these activities are non-partisan and connected and subordinate to the charity's purpose. Charities must restrict such activities to no more than 10% of their expenditures. Canada Revenue Agency requires that all charities monitor, track and report on political activities undertaken in its programming. These activities would include:

- An explicit call to political action (encouraging the public to contact elected officials).
- Communication to the public that the law, policy, or decision of any level of government in Canada or a foreign country should be retained, opposed, or changed.
- Any activity or materials that seek to put pressure on an elected representative or public official to retain, oppose or change law, policy or decisions of any level of government in Canada or a foreign country.

Examples include:

- Buying a newspaper advertisement to pressure the government on a particular issue
- Organizing a march to Parliament Hill to put pressure on the government to change its policy on an issue
- Organizing a conference to support the charity's position on an issue
- Conducting a media campaign with respect to an issue (explicit communication to the public that the law, policy or decision at any level of government should be retained, opposed or changed)
- Conducting a mail or media campaign to urge supporters to contact the government on an issue

Note : A charity may be allowed to overspend in one year if it has unclaimed portion of resources it was allowed to spend but did not spend on political activities from up to

Prohibited Activities: A charity may not participate or conduct illegal activity or partisan political activity. Partisan political activity means direct or indirect support of, or opposition to, any political party or candidate for public office. Examples include:

- Indicating support for a municipal/provincial/federal election candidate or party on a website or other communication media
- Indicating that a specific Member of Parliament/Member of the Legislative Assembly/City Councilor should not be supported for re-election because of the manner in which he/she voted on a particular issue;
- Distributing leaflets, purchasing advertisements (including billboards), and/or creating, linking to and/or publicizing a website which highlights the lack of municipal/provincial/federal government support for a particular issue;
- Holding or promoting an event for a candidate for public office

Purchasing Card Policy

STATEMENT of POLICY and PROCEDURE			
Manual	MakeWay	SPP No.	
Section	Financial Management	Issued	
Subject	Purchasing Cards	Effective	
Issued to	All Manual Holders	Pages	6
		Replaces	
Issued by	Finance Department	Dated	

1. PURPOSE

1.01 To establish a policy for the use of MakeWay Corporate Purchasing Cards (the “Cards”) as an efficient means of handling day-to-day purchases where direct invoicing of MakeWay is either unavailable or impractical.

1.02 The objectives of the policy are to define and ensure appropriate and authorized use of Cards; to ensure efficient administration through clear roles and responsibilities; and, to implement internal controls that minimize risk and liability to MakeWay, MakeWay Charitable Society (The Society) projects (“Projects”) and employees who are in possession of a Card (“Cardholders”).

2. SCOPE

2.01 This policy applies to all MakeWay purchase card holders.

3. POLICY

3.01 Cards are to be used only for legitimate expenses related to the business of MakeWay and its Projects.

3.02 Cards may be issue to :

- MakeWay Foundation (“The Foundation”) employees for the purpose of paying operational and programmatic expenses, subject to the approvals listed below.
- The Society Project employees for the purpose of paying project-related expenses, subject to the approvals listed below.
- The Society Project Steering Committee members where a business case supports the need (e.g., the Project is small or in the start-up phase). The Foundation Senior Management is responsible to review the business cases and approve as appropriate based on each specific situation.

3.03 A request for a new Card must be made in the prescribed form (the “New Purchasing Card Agreement Form”) and requires 3 levels of approval as defined below:

Cardholder	1st Approval: Expense Approver	2nd Approval: Director	3rd Approval: Issuing Authority
The Foundation employee	Manager	Director, Finance	Director, Finance
Project employee	Project Director	Director, Shared Platform	Director, Finance
Project Director	Steering Committee member	Director, Shared Platform	Director, Finance
Steering Committee member	Other Steering Committee member	Director, Shared Platform	Director, Finance

3.04 The credit limit for each Card will be based on monthly operational needs. For Project employees, the limit should be discussed and agreed with the Project Specialist.

3.05 Card expenditures are to be reconciled monthly in the appropriate format as defined by the Finance Department (the “Expense Claim”). Each Expense Claim must be approved by the appropriate approver as defined below:

Cardholder	Expense Claim Approver
The Foundation employee	Department manager
Project employee	Project Director
Project Director	Steering Committee member

3.06 Only the Cardholder should use the Card.

- Each Cardholder is responsible for all transactions made with the Card bearing their name.
- If the Cardholder designates someone to use the Card on their behalf, the Cardholder is responsible for all charges made.
- The Cardholder is responsible for ensuring that appropriate receipts and documentation are retained and submitted with each Expense Claim.

3.07 The following uses are prohibited:

- Cash advances, unless prior approval is received from the Project Specialist and the Director of Finance. Fees related to cash advances will be charged back to the Projects or Programs;
- Personal purchases;
- Payment of non-business expenses such as driving infractions and parking fines;
- Payment of non-cash purchases such as mileage and per diems;
- Payment of consultant fees resulting from a contract between MakeWay and a consultant.

3.08 In the event that a card is lost or stolen, the Cardholder must immediately report the lost/stolen card to the provider of the Card ("the Card Provider"). In addition, the Cardholder must notify the Director, Finance in writing as soon as possible.

3.09 In the event that there is a dispute about the price or quantity of a transaction, the Cardholder is responsible for disputing the transaction with the merchant.

3.10 If there is a transaction that the Cardholder does not recognize, or if action taken under section 3.09 does not resolve a disputed transaction :

- The Cardholder is responsible for reporting this to the Card Provider immediately.
- The Cardholder must notify the Director, Finance in writing as soon as possible.
- In the event that the Card Provider cancels the Card due to the information collected under section 3.09, the Cardholder must notify the Director, Finance in writing as soon as possible.

3.11 For cards that are issued to employees of Projects:

- In the event that the Cardholder fails to account for all transactions on the Card, all charges incurred on the Card shall be the responsibility of the employee's Project.
- In the event that the employee leaves the organization, for any reason, without providing a final reconciliation of the Card, the Project is responsible for obtaining sufficient proof of expenditures and submitting a final Expense Claim.
- Any amounts that are not covered by sufficient documentation are to be recovered from the unrestricted funds of the Project.

3.12 In the event that the Cardholder's employment with MakeWay is terminated, the Cardholder's supervisor must notify the Director, Finance in writing. The Finance Department will take steps to cancel the Card immediately.

3.13 Failure to comply with the terms of this policy will result in a hold being placed on the Card, or cancellation of the Card.

3.14 Fraudulent or intentional misuse of the Card will result in disciplinary action, up to and including termination of employment, and may result in legal action against the Cardholder to recover funds.

4. RESPONSIBILITY

4.01 It is the responsibility of the Director, Finance to approve New Purchasing Card Agreement Forms based on operational need.

4.02 It is the responsibility of the Director, Shared Platform to:

- ensure that card limits as requested by Projects are reasonable and appropriate to the size of the Project.
- approve all New Purchasing Card Agreement Forms for Project employees.

4.03 It is the responsibility of the Finance Department to:

- Review all New Purchasing Card Agreement Forms for completeness, and apply for new cards through the Card Provider.
- Request the cancellation of any Card being cancelled for any reason, through the Card Provider.
- Send each Cardholder a monthly cardholder statement issued by the service provider (the "Monthly Statement"), along with a deadline for submission of the completed Expense Claim.
- Pay the full account balance to the Card Provider each month on a timely basis, to ensure that no interest charges are incurred.
- Monitor compliance of Cardholder to this policy.

4.04 It is the responsibility of Expense Approvers to:

- Identify appropriate individuals to receive and use Cards.
- Review Expense Claims for appropriateness of expenditures.
- Notify the Finance Department immediately if a Cardholder is terminated.

4.05 It is the responsibility of the Cardholder to:

- Obtain an acceptable receipt for each expenditure made on the Card in their name.
- Comply with the terms and conditions of the New Purchasing Card Agreement Form, and ensure that no prohibited purchases are made with the Card.
- Maintain Card security to avoid unauthorized charges

- Review each Monthly Statement and submit a completed and approved Expense Claim, along with adequate receipts and supporting documents, to the Finance Department by the monthly deadline provided by the Finance Department.

5. DEFINITIONS

5.01 **“Card Provider”** the current Credit Card provider is Desjardins Financial Group.

5.02 **“Acceptable Receipt”** is the acceptable documentation of an expenditure outlined below.

Expense Type	Acceptable Receipt	Unacceptable Receipt
Travel	<ul style="list-style-type: none"> • Detailed purchase invoice or receipt, and ticket stub or boarding pass if available 	<ul style="list-style-type: none"> • Credit Card receipt alone <ul style="list-style-type: none"> • Boarding pass only • Itinerary only
Hotel	<ul style="list-style-type: none"> • Detailed reservation invoice or receipt • Detailed statement of account 	<ul style="list-style-type: none"> • Credit card receipt alone • Hotel stubs with no details or amounts
Supplies and Meals	<ul style="list-style-type: none"> • Detailed receipt or invoice indicating what was purchased and how much GST/HST was paid 	<ul style="list-style-type: none"> • Credit card receipt alone

6. REFERENCES and RELATED STATEMENTS of POLICY and PROCEDURE

New Purchasing Card Agreement Foam

Travel and Per Diem Policy

STATEMENT of POLICY and PROCEDURE			
Manual	MakeWay	SPP No.	001.04
Section	Purchasing Cycle	Issued	Sep 2019
Subject	Travel Guidelines	Effective	Sep 2019
Issued to	All The Foundation and The Society Staff	Pages	10
		Replaces	001.03
Issued by	Finance	Dated	Sep 2018

1. POLICY

- 1.1 All employees travelling on MakeWay business, but not including the commute between office and home, will adhere to the travel guidelines for behavior and expenses.
- 1.2 All travel expenses shall be subject to appropriate authorization.
- 1.3 Appropriate supporting documentation must be received prior to reimbursement for travel expenses.
- 1.4 Travel expenses must be submitted for reimbursement within 90 days from the date of occurrence.

2. PURPOSE

- 2.1 To ensure exemplary management of the foundation's resources, and optimize the use of resources allocated for travel.
- 2.2 To simplify program administration by clarifying travel rules and the approval process.

3. SCOPE

- 3.1 The Travel Guidelines policy applies to all employees travelling on MakeWay business, but not related to the commute between office and home; and,
- 3.2 Non-employees, who travel at the request of MakeWay, for approved activities including participation in committee, board, or other decision-making processes, will also be reimbursed in accordance with this policy.
- 3.3 These policies will be in effect for all travelers; unless,
 - A project of the Shared Platform has Per Diem rates that are different than those outlined in Appendix B.
 - The granting agency guidelines, or terms of a specific award, impose restrictions different than the set rates.

4. RESPONSIBILITY

- 4.01 Employees of MakeWay, or individuals travelling at the request of Tides Canada, travelling on MakeWay business are responsible for:
 - Behaving as a representative of the MakeWay at all times; Following MakeWay procedures and guidelines for expenses; and Retaining all receipts with the exception of when per diem rates are used.
 - If a receipt is lost, traveler should exhaust all means of obtaining a copy of the lost receipt. If a duplicate cannot be obtained the traveler must complete a "Missing Receipts Memorandum" providing a written explanation, noted and signed by the appropriate approver and the Director of Finance. nation, noted and signed by the appropriate approver and the Director of Finance.
- 4.02 Approvers are responsible for:

Reviewing and approving all travel expenses submitted by the travelling employee to ensure the travel expenses are reasonable; and

Providing guidance to employees regarding appropriate type and level of expenses.

4.03 The Finance Department is responsible for:

Ensuring that travel expenses are properly authorized and have required supporting documentation.

4.04 Authorization

Travel should be authorized prior to departure and reimbursement of travel expense must be approved as follows :

Traveller	Approver
The Foundation Staff	Manager
The Foundation Manager	Relevant Supervisor
The Society Staff	Project Director
The Society Project Director	The Society Steering Committee Member

5. DEFINITIONS

5.01 **“Mileage”** - the payment MakeWay makes to its employees for use of the employee’s own personal vehicle, based on a flat rate per kilometer traveled on MakeWay business. Mileage flat rates are calculated to reimburse not only fuel expense, but also a reasonable share of wear and tear on the vehicle.

5.02 **“Per Diem”** - a fixed allowance for which no receipts are required.

5.03 **“Incidental expenses”** expenditures that are incurred as a result of having to travel and include gratuities (i.e. fees and tips for porters, baggage handlers), laundry, snacks, others.

5.04 **“Traveler”** an employee travelling on MakeWay business not related to the commute between home and office, or a non-employee travelling at the request of the MakeWay, who is the claimant of expenses related to an approved trip.

5.05 **“Receipt”** an itemized receipt in an acceptable format. Acceptable receipts can be hard copy (preferred) or soft copy. All receipts must be legible.

6. REFERENCES

Appendix A *Per Kilometer Rate*

Appendix B *Per Diem Allowances*

Appendix C *Canadian North Airline Fare Discounts*

7. PROCEDURES

7.1 Air Travel

7.1.1 Traveler is expected to obtain the most economical fare available for a direct, return flight to/from the destination.

7.1.2 Where possible flights should be booked at least 14 days prior to departure to obtain the most economical fare.

7.1.3 If an excursion fare requires the traveler to extend the trip by a day or two (usually on a weekend), MakeWay will pay the additional per diem and hotel expenses, provided the additional cost does not exceed the fare savings.

7.1.4 All travel must be Economy Class except in emergencies where other options are not available.

7.1.5 Frequent Flyer Points – Travelers may accumulate frequent flyer points for booking business travel, provided the lowest airfare for a direct flight to and from the destination is chosen.

7.1.6 MakeWay is not responsible for non-essential costs such as; flight change fees, excess baggage fees, seat selection and upgrades unless approved in advance.

7.1.7 MakeWay has preferential rates with Canadian North Airline. Where possible, all northern travel should be booked through Canadian North using the discounted fares. See Appendix C for a list of available routes and related fares.

7.2 Ground Transportation

7.2.1 To and from local airport: Traveler will be reimbursed either of: Air-porter or taxi fares from home or office, or Mileage from home or office (at the prevailing rate in Appendix A) and parking (this may include parking for the duration of the trip if the traveler wishes to park their car at the terminal. Loss or damage to the vehicle while parked is not the responsibility of Tides Canada).

7.2.2 To and from hotel: Taxi or transit fares for travel to and from hotel and the airport, and to/from business functions. Generally, for conferences, hotels are in close proximity to the conference site and/or shuttle services are provided as part of the conference.

7.2.3 Travelling in a group: Where one or more travelers are sharing a taxi, only the traveler with an original receipt will be reimbursed.

7.3 Vehicles

7.3.1 Vehicle Rental

7.3.1.1 Travelers must rent economy or compact vehicles unless road / weather conditions require a different type vehicle.

7.3.1.2 In addition to the cost of renting a vehicle, travelers may claim insurance, parking, and fuel expenses as required. These additional expenses must be supported by receipts.

7.3.2 Personal Vehicle Usage

7.3.2.1 Reimbursement for use of a personal vehicle is based on the per-kilometer rates outlined in Appendix A.

7.3.2.2 Accepted rates for Northern Canada are based on the current Government or Territory rates for the location the project is based. Fuel costs cannot be claimed, as they are included in the per-kilometer rate.

7.3.2.3 An itinerary justifying the kilometers traveled (outlining the departure and arrival locations) must be submitted with the claim.

7.3.3 Where 2 or more travelers are travelling in the same vehicle, only the traveler who incurs the expenses of operating the vehicle may claim the mileage, or in the case of a leased vehicle, the actual out of pocket expenses.

7.4 Accommodations

7.4.1 Class of Room: Travel accommodation will be based on single occupancy in a standard room and be booked at the lowest rate (preferred, government, special conference) available. Upgrades will not be reimbursed.

7.4.2 Location: Travel accommodation should be booked as close as possible to the business function/conference.

7.4.3 Registration: Travel accommodation should be booked in the traveler's name. 7.4.4 Hotel bills: Detailed hotel bills must be submitted to support claim. The following items will not be reimbursed: Mini bar charges Movies or game rentals Personal telephone calls Other incidental expenses not explicitly covered in this travel policy.

7.4.5 Non-Commercial Accommodation: Traveler staying in non-commercial accommodation (i.e. with friends or relatives) may claim an allowance as per the limits set out in Appendix B. No receipts are required.

7.4.5.1 The Non-Commercial Accommodation allowance is only applicable to travel within Northern Canada.

7.5 Meals

7.5.1 Travelers' may select to claim meals by; the per diem method or by claiming actual itemized amounts with original receipts if the actual amount is less than the per diem amount.

7.5.1.1 If using the per diem method: Travelers' meals will be reimbursed as per an allowance set out in Appendix B, receipts are not required to claim per diems. Note, if using the per diem method, meals should not be paid using a MakeWay credit card. If using the per diem method the traveler must pay for meals personally.

7.5.1.2 Accepted rates for Northern Canada are based on the current Government or Territory rates based on the location of the project.

7.5.1.3 If using the actual itemized expense method: Traveler's may claim the actual amount of expenses, if expenses are less than the allowance set out in Appendix B.

Travelers must submit original receipts for meals. E.g. An employee is travelling in Toronto for a meeting. Lunch upon arrival costs \$14.75 (taxes included); the employee could choose to claim the actual cost of the meal as it is lower than the allowable per diem rate for Lunch (\$18.00). If the cost of Lunch was \$21.00, the employee would only be eligible to claim the \$18.00 per diem for reimbursement.

7.5.3 Per Diem rates are reimbursed per meal, not per day. If an employee is travelling for part of a day, Per Diem should only be claimed for meals occurring while the employee is travelling on MakeWay business.

7.5.3.1 Shared Platform projects may elect to use per diem rates that differ from the rates in Appendix B. For example, if a funder will provide per diem funding at a lower rate, a project may elect to use that rate. Per diem amounts that differ from those in Appendix B are subject to review and approval by the Director, Shared Platform.

7.5.4 The meal allowances shall not be claimed if a meal is provided by a carrier, or at a meeting that the traveler attended. *E.g. An employee is travelling to Victoria for the CEGN conference on Saturday and Sunday. As the sessions run from 11:00 a.m. – 5:00 p.m., a catered lunch is provided for all participants. The employee would not be eligible to claim a Per Diem for lunch for those two days. The employee would claim either the Per Diem amount, or the actual expense if it is less, for Breakfast and Dinner only.*

7.6 Incidental Expenses

7.6.1 Incidental expenses are incurred as a result of having to travel. They include, but are not limited to, snacks, gratuities, laundry, and local transportation.

7.6.2 An allowance will be paid to cover these incidental expenses at the rates listed in Appendix B, receipts are not required to claim per diems.

APPENDIX A

PER-KILOMETRE RATE

Effective November 1, 2017

The rates payable per kilometre, for the authorized use of a personal vehicle for travel authorized by the company, are as follows:

Cost/km (for the first 5,000km per year driven for business purposes):

Northern Canada:

Northwest Territories \$0.64

Nunavut \$0.615

Yukon \$0.615

CANADA / USA \$0.58

Cost/km (for over 5,000km per year driven for business purposes):

Northern Canada:

Northwest Territories \$0.64

Nunavut \$0.615

Yukon \$0.615

CANADA / USA \$0.52

The rates above are in CDN dollars (taxes included).

The rates above are subject to change.

The rates are based on the current allowable amounts set out by the Canada Revenue Agency.

APPENDIX B

PER DIEM ALLOWANCES

Effective November 1, 2017

	CANADA / USA
Breakfast	12.00
Lunch	18.00
Dinner	32.00
Total Meal Allowance Per Day	62.00
Incidentals	8.00
Total Per Diem Allowance	70.00

The rates above are in CDN dollars (taxes included).

The rates above are subject to change.

	Yukon Territories	Northwest territories	Nunavut
Breakfast	15.95	24.05	25.95
Lunch	19.80	27.20	33.65
Dinner	55.50	59.30	78.70
Total Meal	91.25	110.55	138.30

	Yukon Territories	Northwest territories	Nunavut
Allowance			
Incidentals	17.30	17.30	17.30
Non-Commercial Accommodation	50.00	50.00	75.00
Total Per Diem Allowance	158.55	177.85	205.60

The rates above are in CDN dollars (taxes included).

The rates above are subject to change.

The rates in Northern Canada are based on the current Government or Territory rates for the travel destination, where the expenses are incurred.

APPENDIX C

CANADIAN NORTH AIRLINE DISCOUNT FARES

Effective August 13, 2018

Regions	Fare Base	Discount Amount %
Yellowknife - Edmonton	All SUPERFLEX & MFLEX	31.0
Yellowknife - Inuvik	All SUPERFLEX & MFLEX	30.0
Yellowknife - Iqaluit	All SUPERFLEX & MFLEX	54.0
Iqaluit - Ottawa	All SUPERFLEX & MFLEX	41.5
Edmonton - Inuvik	All SUPERFLEX & MFLEX	30.5