

**Policy Name:** Employee Gift Policy

Policy Number: F-12

Policy Monitor: Chief Financial Officer

Policy Approver: Senior Leadership Team

Approval Date: May 1, 2018

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### **Purpose**

To establish a uniform policy for gifts given by vendors to employees of the Northwest Territories Power Corporation (NTPC).

This policy sets clear expectations that apply to NTPC employees and vendors. It does not apply to the entertainment allowances of Senior Leadership.

### **Policy Statement**

This Policy reinforces NTPC's commitment to adhering to the highest ethical standards of conduct in all of our business activities by acting in a manner that enhances NTPC's reputation.

### **Guidelines**

1. This Policy applies to every employee, contractor, supplier, or vendor of NTPC, its subsidiaries and affiliates, as well as third parties acting on behalf of NTPC or those who might do business with NTPC in the future.
2. For NTPC employees violations of this Policy may lead to disciplinary action, up to and including termination of employment.
3. Any violation of this Policy by a vendor, supplier, third party acting on behalf of NTPC, or any party that might do business with NTPC can disqualify said party from future considerations with NTPC.
4. Any employee with knowledge or suspicion of violations of this Policy must report his/her concerns to the Director, HR.

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### **Gifts**

NTPC recognizes that it is customary for some of its vendors and third parties acting on behalf of NTPC to occasionally give small gifts to those with whom they do business. It is important, however, that these gifts do not affect an employee's business judgment, or give the appearance that judgment may be affected. Accordingly, NTPC and its employees must be careful when it comes to accepting gifts.

As a general rule, NTPC employees may accept gifts from contractors, suppliers, vendors, third parties acting on behalf of NTPC, or those who might do business with NTPC provided the gift:

- a. does not create the appearance (or an implied obligation) that the gift giver is entitled to preferential treatment, an award of business, better prices or improved terms of sale;
- b. would not embarrass NTPC or the gift giver if disclosed publicly;
- c. for contractors, vendors, suppliers, and third parties acting on behalf of NTPC the gift does not exceed a value of one hundred (\$100.00) dollars or more (even if promotional in nature);
- d. for those who might do business with NTPC the gift does not exceed a value of one hundred (\$100.00) dollars or more (even if promotional in nature);
- e. does not exceed any specific limits established by local management; and
- f. would not prevent the recipient from awarding NTPC's business to one of the gift giver's competitors.

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The following gifts are never appropriate and cannot be accepted in any circumstances:

- a. gifts of cash, or cash equivalent (such as gift cards or gift certificates);
- b. alcohol outside of that purchased through hospitality;
- c. gifts that are prohibited by law;
- d. gifts given as a bribe, payoff or kickback (e.g. in order to obtain or retain business, or to secure an improper advantage, such as securing favourable tax treatment);
- e. gifts the recipient knows are prohibited by the gift giver's organization; or
- f. gifts given in the form of services or other non-cash benefits (e.g. the promise of employment).

No NTPC employee may accept any gift with a value of one hundred (\$100.00) dollars from those who are likely to have business with NTPC in the future. In determining whether someone is likely to have business with NTPC, employees are encouraged to err on the side of caution.

Any NTPC employee who has received a gift from any individual must comply with the following recording requirements:

- a. Gift valued less than \$50.00– no need to record;
- b. Gift between \$50.01-100.00 – must be recorded in the Gift Register and;
- c. All gifts above \$100.00 – cannot be accepted.

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**Exceptions to this Policy:**

- a. NTPC employees may accept edible gifts of nominal value, less than one hundred (\$100.00) dollars, that are shared with a wide range of colleagues at NTPC;
- b. NTPC employees may accept items of nominal value that can be displayed in public areas of NTPC's buildings (e.g. flowers); and

Personal gifts to employees should not be provided as performance awards. Performance awards should be provided to employees under the approved Human Resources programs.

**Hospitalities**

Hospitalities must only be extended and accepted where appropriate and conform to the following financial thresholds:

- a. Hospitalities valued less than \$50.00 – no need to record;
- b. Hospitalities between \$50.01 – 100.00 – must be recorded in the Gift Register with information of who attended and who paid;
- c. All hospitalities above \$100.00 – cannot be accepted.

Alcohol purchased or consumed as part of hospitality must be paid for at personal expense of the employee.

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### **General Provisions**

1. The cumulative annual values of all gifts and hospitalities an employee may receive from any one individual cannot exceed one hundred (\$100.00) dollars in a fiscal year unless disclosed and approved by the CEO.
2. NTPC employees must never ask for gifts, gratuities, hospitalities or other items that benefit them personally, regardless of value.
3. NTPC, and its officials and employees, will take steps to publicize this policy to the public, vendors and others.
4. Upon being offered or receiving a gift prohibited by this policy, an individual must notify the gift giver of this policy and graciously decline or return the gift.
5. Employees who receive a gift at an event of a ceremonial nature (e.g. a customer outing or a commemoration of a business transaction) that might not be appropriate under this Policy but is impractical or offensive to refuse, may accept the gift and then promptly report it to their supervisor. The employee and supervisor can then discuss the appropriate response and record this in the Gift Registry.
6. If the gift is anonymous, the recipient must deliver the gift to the Communications Manager, who will convey the gift to a charitable organization.

### **Roles and Responsibilities**

- **All employees** with knowledge or suspicion of violations of this Policy must report his/her concerns to the **Director, HR**.

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- **All employees and managers** are responsible for understanding and implementing this policy within the context of their job responsibilities
- **All employees and managers** are responsible for ensuring the Gift Register is complete with the required information on a gift as required by this policy
- The Gift Register will be maintained by **Human Resources**.

### **Definitions**

**“Business with NTPC”** means that, within twelve (12) months of offering a gift, the would-be gift giver has submitted or will submit a bid or proposal to NTPC to perform services or provide supplies or equipment for the benefit of NTPC.

**“Employees”** includes all permanent, part-time, temporary and contract employees, including volunteers.

**“Gift”** means any bestowal of money, any item of value, service, loan, thing or promise, discount or rebate for which something of equal or greater value is not exchanged. Payments for travel, entertainment and food are gifts. A “gift” does not include (1) any discount or rebate made in the regular course of business and offered to the general public without regard to the individual’s connection with NTPC, (2) inheritances, and/or (3) plaques or trophies.

**“Gift Register”** is a document that is maintained in Human Resources and documents the following information regarding gifts given to employees valued > \$50.00:

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- Date of the gift,
- the employee / employee group to whom the gift was given,
- the estimated value of the gift,
- a description of the gift,
- the reason for the gift, vendor / gifter’s name,
- fiscal year in which the gift was made

“**Hospitality**” means food, entertainment and token gifts provided to the recipient at no cost or less than full cost, including such items as tickets to sports and performance events. Hospitality does not include purchases under the entertainment allowances of Senior Leadership, meals and refreshments provided to staff within regular employment, duty travel meals, gifts and celebrations in recognition of staff service

“**Token Gift**” is the bestowal of an item of value to the recipient only with no other appreciable economic value. Examples include trophies, certificates, or other customized symbols of appreciation, recognition or courtesy; free promotional items such as advertisers calendars, pens, notebooks.

**Policy History**

Date	Revision #	Description of Change
May 18, 2018	1	Creation of Policy