



Business Expense Policy

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Table of Contents

1.0 Eligibility	2
2.0 Principles of Use	2
3.0 Expense Guidelines	2
4.0 Submission Requirements	3
5.0 Expense Approvals	3

1.0 Eligibility

Board Directors and staff of the Authority are eligible to be reimbursed for out-of-pocket expenses when the expense is:

- Business-related
- Required for the effective performance of the person's duties to the Authority
- Properly incurred in the performance of the person's duties according to the Authority's policies and procedures, including Board Director attendance at meetings of the Board or any Committee thereof to which the Director has been appointed as a member

2.0 Principles of Use

The Authority adheres to the following principles when establishing and administering its expense policy:

- Funds are used prudently and responsibly with a focus on accountability and transparency
- Expenses for travel, meals, accommodation and hospitality support the Authority's objectives
- Travel, meals, accommodation and hospitality expenses are necessary and economical with due regard for health and safety
- Legitimate expenses incurred during the course of business are reimbursed
- Best practices are in place, including:
 - Where required, prior approval to incur expenses is obtained
 - Alternatives to meeting travel, including audio or video conferencing, are considered

3.0 Expense Guidelines

The Authority has established the following expense reimbursement policy applicable to Board Directors and staff:

- Mileage will be reimbursed at a rate of \$0.55 per kilometer for the first 5,000 kilometers and \$0.49 per km for every kilometer thereafter on the basis of the following:
 - The vehicle is insured at the vehicle owner's expense for personal motor vehicle liability
 - It is the driver/owner's responsibility to ensure that the motor vehicle insurance includes coverage for business use of the vehicle
 - The Authority will not reimburse the costs of insurance coverage for business use, physical damage or liability
 - The Authority is not responsible for reimbursing deductible amounts related to insurance coverage

- In the event of an accident, the Authority will not accept a claim for any resulting damages
- Car rental: compact model or equivalent
- Air transportation: economy or coach class
- Train transportation: economy, coach or business class
- Hotel accommodation:
 - Reimbursement for single accommodation in a standard room
 - Maximum \$175.00/night or approved in advance
 - You may be reimbursed for any necessary telephone calls and internet connection costs, plus reasonable gratuities for porter or hotel room services. Keep a record of gratuities paid.
- Meals, excluding alcohol, taxes and gratuities when required between meetings, in transit or for overnight stay:
 - \$15.00 for breakfast
 - \$20.00 for lunch
 - \$35.00 for dinner
 - Or: a \$70.00 per diem for all meal expenses if the employee chooses to vary from the per meal allotment
- Alcohol and highway tolls are not reimbursable expenses
- Any eligible expenses not addressed in this section will be reimbursed based on the principles outlined in section 2.0 above.

4.0 Submission Requirements

- Records must be maintained for verification and audit purposes
- Expense claims must include original or scanned itemized receipts (credit card slips are not sufficient)
- In the absence of an itemized receipt, a written explanation of why the receipt is unavailable must be submitted and a description itemizing and confirming the expense must be provided.
- Overpayment is considered to be a debt owing to the Authority and must be repaid
- Expenses for business meals with stakeholders require receipts and must adhere to the amounts allowed.
- An expense form should be completed on a monthly basis and submitted to finance for processing

5.0 Expense Approvals

Expense reports submitted by Board Directors and staff are approved as follows:

Submitted by	Approval responsibility
Board Chair	Board Vice-Chair

All other Board members	Board Chair
Chief Executive Officer (CEO)	One of the Board Chair, Vice-Chair, Secretary, or Treasurer
CEO direct reporting staff	CEO
All other staff	Staff executive

Expense reports submitted by Board Directors and the CEO are reviewed quarterly by the Finance Committee, and annually by the Auditor.