Travel, Meal and Hospitality Expense Policy

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Travel, Meal and Hospitality Expense Policy			
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RPRA
Resource Productivity & Recovery Authority

Table of Contents

1.0 PURPOSE 3
2.0 SCOPE 3
3.0 ELIGIBILITY 3
4.0 PRINCIPLES 3
5.0 EXPENSE GUIDELINES 4
5.1 Individuals Making Claims 4
For Claimants 4
For Approvers 4
5.2 Travel 5
Car Rental or Use of Personal Vehicles 5
Air Transportation 6
Rail/GO-Train/Bus Transportation 6
Taxis 6
Hotel Accommodation 6
5.3 Meals 7
5.4 Hospitality 7
5.5 Other 8
6.0 EXPENSE APPROVALS 8

1.0 PURPOSE

- To facilitate sound internal controls to conduct RPRA's operations effectively and efficiently
- To provide a framework of accountability for authorizing of expenses
- To provide uniform criteria for approving expenses

2.0 SCOPE

The policy applies to any individual in the organization making an expense claim, including:

- Board members, and
- Employees.

These individuals are referred to in this policy as claimants.

3.0 ELIGIBILITY

Board members and employees of RPRA 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 RPRA; and
- Properly incurred by them in the performance of the person's duties according to RPRA's policies and procedures, including attending meetings of the board or any committee thereof to which they have been appointed as members or invited.

4.0 PRINCIPLES

RPRA adheres to the following principles:

- Funds are used prudently and responsibly with a focus on accountability and transparency.
- The requirements for incurring and reimbursing travel, meal and hospitality expenses are clear, easily understood, and available to the public.
- Expenses for travel, meals, accommodation and hospitality support RPRA'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:
    - When required, prior approval to incur expenses is obtained;
    - Options for meetings other than travel, including audio or video conferencing, are considered; and
- Use of a procurement card by authorized employees as a method of payment for eligible expenses, in accordance with board-approved policies and internal procedures.

5.0 EXPENSE GUIDELINES

5.1 Individuals Making Claims

For Claimants

Claimants must obtain all necessary prior approvals before incurring expenses. If no prior approval is obtained, then a documented explanation must be submitted with the claim.

a. Claimants must submit original itemized receipts when required.
    i. Original itemized receipts must always be submitted except for meal allowance claims, mileage claims and public transportation tickets.
    ii. If there is not an itemized receipt, then a satisfactory written explanation and a description itemizing and confirming the expenses must be submitted, or the expense may not be approved.
    iii. Original receipts include itemized invoices and restaurant bills, taxi chits, parking receipts and itemized cash register receipts.
    iv. Credit card slips are considered proof of payment and are not treated as original receipts to support expenses. A printout of an Internet purchase invoice is considered an original receipt.
b. It is expected that claimants will choose the most practical and economical method when incurring expenses on RPRA's behalf.
c. Alcohol cannot be claimed and will not be reimbursed as part of a travel or meal expense.
d. Expense claims should normally be submitted within one month of incurring the expense.
e. All applicable taxes must be itemized in the appropriate column on the expense form.
f. Overpayments are considered to be a debt owing to RPRA and must be repaid.
g. If leaving employment or appointment or election with RPRA, claims should be submitted before leaving or as soon as possible.
h. Inform immediate supervisor of any arrangements (for example, accessibility, health, etc.) required during travel.

For Approvers

a. Approvers must provide approval using good judgement and knowledge of the situation, and only for expenses that were necessarily incurred in the performance of RPRA business and compliant with the principles and requirements of this policy.
b. Approvers must provide approval only for claims that include all appropriate documentation.
c. Expenses cannot be self-approved.

Expenses for a group can only be claimed by the most senior person present.

5.2 Travel

Reimbursement is provided for reasonable and necessary modes of transportation (personal vehicle, taxi, rental car etc.), when required for RPRA business purposes. The chosen method of transportation should be guided by consideration of the most economical mode of transportation while balancing health and safety and efficiency of operations.

Car Rental or Use of Personal Vehicles

Guidelines for use of a personal or rental vehicle:

a. When renting a vehicle, claimants should choose the lowest cost model and should be approved in advance by approver. This is typically a compact car. If the claimant chooses a higher cost model, the reason must be documented, with sign-off on the receipt by the authorizing individual. Choice of a higher cost model must be guided by the principle that the vehicle is the most economical and practical size, considering the business purpose, number of occupants, safety (including weather) considerations and any reasonable accommodation requirements. Claimant may be required to pay the difference of the upgrade fee. The collision and liability insurance offered by automobile rental agencies must be declined and not be purchased. RPRA's general insurance policy includes non-owned automobile coverage.

Travel by personal vehicle may be necessary to save time and/or costs. RPRA assumes no financial responsibility for personal vehicles other than paying the kilometric rate when used for RPRA business. Reimbursement will be at a rate of $0.61, which is subject to change as approved by the CEO. The rate shall be reviewed and compared to the CRA published rate and other benchmarking analysis from time to time.

b. This per kilometer rate is to cover the cost of fuel, depreciation, maintenance, and insurance. It is the sole responsibility of the claimant to ensure adequate insurance coverage for the vehicle, including coverage for business use of the vehicle. RPRA will not reimburse the costs of deductible amounts or insurance coverage for business use, physical damage, or liability.
c. In the event of an accident, RPRA will not accept a claim for any resulting damages.
d. Any traffic or parking infractions are the sole responsibility of the claimant and will not be reimbursed by RPRA.

Parking fee charges incurred when traveling on RPRA business will be reimbursed subject to receipts being provided. If a receipt is not available (e.g., fee for parking gate), then a note must be attached to the reimbursement form with an explanation. Parking charges incurred during a claimant's normal commute to work is not reimbursable.

e. Toll roads should not be used routinely. The use of toll highways, including but not limited to Highway 407 (ETR), will only be reimbursable if use of the toll highway is necessary for business reasons and if approved by the claimant's supervisor. When submitting a claim for a highway toll, the reason must be documented.

Air Transportation

Claimants may travel by air for trips that are beyond reasonable driving distances.

Prior approval for all travel by air must be obtained and documented in writing (e.g., email) prior to booking flight arrangements. A copy of the approval should be attached to the expense claim. Prior approval for air travel out of province/country must be obtained from the CEO or chair of the board for the CEO. Prior approval for air travel out of province/country must be obtained by the vice-chair of the board for the chair of the board. Any air travel must be approved in accordance with Section 6.0 of this policy.

a. Claimants will travel economy class for all domestic and international air travel. It is RPRA's policy to obtain maximum savings on air travel expenses within reasonable limits. Every effort must be made to book in advance to take advantage of discounted fares and to obtain the lowest fares compatible with necessary travel requirements. All exceptions to this must have prior approval in writing with the reason(s) documented.
b. Economical transportation to the airport and airport parking fees will be reimbursed if incurred. If more than one claimant is traveling, where reasonable they should try to share resources to limit expenses.

Rail/GO-Train/Bus Transportation

Travel by rail, GO-train or bus may be selected by a claimant as an economical alternative and original receipt should be attached to the expense report.

Taxis

Taxis, including Uber and other ride sharing services, are permitted when it is the most economical or practical form of business travel and original receipt should be attached to the expense report. Gratuities for taxis must be reasonable.

Taxis should not be used to commute to work or home except under exceptional circumstances, for instance:

I. When weather, health or safety conditions indicate it is the most appropriate option; or
II. When transporting work-related baggage or parcels is required.

Hotel Accommodation

a. All claimants are expected to use standard accommodation (single room with bath) unless the nature of the trip requires otherwise.
b. The claimant is responsible for all charges to the room that are not reimbursable under this policy. The claimant is required to submit the detailed invoice to ensure the validity of all the charges.
c. RPRA will not reimburse for charges such as entertainment, mini-bar, and special facilities charges. Additionally, the claimant will not be reimbursed for the claim if the detailed hotel invoice is not provided.
d. Reasonable calls to home on a nightly basis, internet connection costs, and reasonable laundry expenses if away on business travel for five or more days, will also be covered.
e. Private stays with friends or family are acceptable, and a cash payment or gift may be provided to the friends or family:

I. A maximum of $30 per night is allowed for accommodation including any meals with friends or family, in lieu of commercial accommodation. Instead of a receipt, the claimant must submit a written explanation describing the purpose of the trip, identifying the host and the number of days the claimant stayed.

II. The $30 value may be given in the form of a small gift (which must be accompanied by a receipt) or by cash or cheque.

5.3 Meals

a. Meals or individual meal allowances as outlined below may be provided by RPRA, or may be paid by the claimant and reimbursed by RPRA, when

   I. Claimants are travelling for RPRA business over a normal meal period,

   II. Business meetings that take place over a normal meal period, or

   III. Claimants are required to work extended hours in the office over a meal period (with advance approval from the immediate supervisor).

   IV. Prior approval is required, and if travel is a regular part of job, meals will not normally be reimbursed.

b. Meals may be provided for business meetings hosted by RPRA only with advance approval from an executive or the chair of the board.

c. Claimants who are travelling for RPRA business will be reimbursed at a rate of no more than $70.00 per day of travel for actual meal expenses incurred. Meal expenses cannot be claimed where meals are already included, e.g., through conference fees or at meetings etc. Individual meals or meal allowances will be reimbursed on the basis of no more than:

   I. $15.00 for breakfast

   II. $20.00 for lunch

   III. $35.00 for dinner

   These meal rates are inclusive of gratuities and taxes.

d. Alcohol will not be reimbursed. Reimbursement rates for travel to the US are the same, but in US funds. Federal meal reimbursement rates are used for meal expenses incurred outside Canada or the US as set out in the appendices of the National Joint Council Travel Directive or successor directive. The rates include taxes and gratuities.

In exceptional circumstances (e.g., health or dietary considerations, or limited options available) where a meal expense is higher than the meal reimbursement rate, the actual cost of the meal may be reimbursed. Immediate supervisor and Manager, Financial Accounting and Reporting approval for reimbursement of the expense is required. In any situation where there is a claim for a meal expense higher than the approved rate, the claim must be accompanied by an itemized receipt and a documented rationale for exceeding the rate. A credit card slip is not sufficient. Approval is subject to managerial discretion.

5.4 Hospitality

Hospitality means the provision of food, beverage, accommodation, transportation, or other amenities to people who are not engaged in work for RPRA.

Hospitality may be extended in an economical and consistent manner only when:

- It can facilitate RPRA business; and

- It is considered desirable as a matter of courtesy or protocol when RPRA is hosting functions or events. An example of a hospitality event is RPRA's annual public meeting.

Prior CEO approval is always required for any hospitality expense. Alcohol is not an allowable hospitality expense. Hospitality expenses must meet the requirements of RPRA's Code of Conduct.

5.5 Other

Any necessary and reasonable eligible expenses not addressed in this section will be reimbursed based on the principles outlined in section 4.0 above.

6.0 EXPENSE APPROVALS

Expense reports submitted by board members and employees are approved as follows:

Submitted by	Approval Responsibility
Board chair	Board vice-chair
All other board members	Board chair
CEO	Board chair
CEO direct reporting employees	CEO
All other employees	Immediate supervisor

Reimbursement for expenses for contractors are allowed only in accordance with this policy and can be claimed only when the contract allows for it. Approvals must be obtained in accordance with the terms of the contract.

Travel outside the province must have advance approval from the CEO, or the board chair for the CEO.

Expense reports submitted by board members and the CEO are reviewed quarterly by the Finance and Technology Committee, and annually by the auditor.