

The Directors of the Authority are eligible to be reimbursed for out-of-pocket expenses if the expense is business-related, required for the effective performance of the person's duties to the Authority and was properly incurred by them in the performance of their duties according to the Authority's policies and procedures, including attending meetings of the Board or any Committee thereof to which they have been appointed as members.

Staff of the Authority are eligible to be reimbursed for out-of-pocket expenses if the expense is business-related, required for the effective performance of the employee's responsibilities and was properly incurred by them in the performance of their duties according to the Authority's policies and procedures.

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; and
  - Options to meeting travel, including audio or video conferencing, are considered.

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

- Mileage will be reimbursed at a rate of \$0.52 per kilometer for the first 4,000 kilometers and \$0.46 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; and
  - 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

- Meals, excluding alcohol, when required between meetings, in transit or for overnight stay:
  - \$15.00 for breakfast
  - \$17.50 for lunch
  - \$35.00 for dinner
- Hotel accommodation:
  - Reimbursement for single accommodation in a standard room
  - Maximum \$175.00/night or as arranged by Authority staff
- Incidental expenses: maximum \$10.00/day for items such as a housekeeping gratuity (\$2 to \$5 for up to two nights in a hotel) or a porter gratuity (\$2 to \$5 per bag)

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. The expense form is completed on a monthly basis and submitted to the Office Manager for processing.

Expense reports submitted by Directors (including in their positions as Committee members) and staff are approved as follows:

Submitted by	Approval responsibility
Chief Executive Officer	Chair, Vice-Chair or Secretary-Treasurer
Chair	Chief Executive Officer
Other Directors	Chair
Other staff	Chief Executive Officer

Expense reports submitted by Directors and the Chief Executive Officer are reviewed annually by the auditor.