



Manual : Policy Library	Section : Section 15 Broader Public Sector Accountability Directive	Issued Date : February 7, 2025
Policy Name : Expense Policy	Policy Number : 15.01	Reviewed/Revised Date : April 10, 2026 Next Review Date : April 30, 2029

Purpose

Inclusion West Niagara (the Agency) complies with the Broader Public Sector (BPS) Expenses Directive, issued in accordance with the Broader Public Sector Accountability Act, 2010.

This policy includes the following:

- Establishes expense rules for the reimbursement of travel, meal and accommodation expenses for all individuals.
- Defines who is authorized to approve expenses; and
- Sets out specific requirements for reimbursement of business meals, hospitality and social functions.

SCOPE

This policy applies to all persons submitting expense claims to the Agency including staff, volunteers, students, third parties engaged by the agency to provide consulting or other services, guest speakers, Board of Directors; and persons responsible for approving expenses.

PRINCIPLES

The Broader Sector (BPS) Expenses Directive is based on four key principles.

Accountability – The Agency is accountable for public funds used to reimburse travel, meal and hospitality expenses. All expenses support business objectives.

Transparency – Policies and practices are transparent to all stakeholders. The rules for incurring and reimbursing travel, meal and hospitality expenses are clear, easily understood, and available to the public.

Value for Money - Taxpayer dollars are used prudently and responsibly. Plans for travel, meals, accommodation and hospitality are necessary and economical with due regard for health and safety.

Fairness - Legitimate authorized expenses incurred during the course of the business of an organization are reimbursed,

Accountability Framework

Assigning responsibilities and establishing an Approval Authority Schedule (AAS) are essential internal controls that promote the integrity of the agency’s operations. The following Approval Authority Schedule outlines who a claimant directly reports to for approval of expenses.

Role	Budgeted Approval Limit	Unbudgeted Approval Limit
Front-Line Managers	Up to \$2,000	None – escalate to Senior Manager
Senior Managers	Up to \$5,000	None – escalate to Director
Directors	\$5,001–\$15,000	None – escalate to CEO
CEO	\$15,001–\$500,000	Required for > \$15,000
Board of Directors	> \$500,000	Required for > \$500,000 or material budget deviations

Claimant’s Responsibilities

Claimants are responsible to:

- Exercise integrity, prudence and good judgment when incurring expenses on behalf of the Agency.
- Be aware and ensure compliancy with this policy and all other related policies and guidelines.
- Ensure that expenses supported by grants or contracts are following the terms of the relevant granting agency or donation terms.
- Ensure that the amounts claimed for expenses are accurate, complete, reasonable and in accordance with this policy.
- Include appropriate documentation of the business purpose and rationale of the amounts claimed.
- Provide original itemized receipts, or supporting evidence of the expense that is sufficient for the approver to consider the appropriateness of the expense claim when an original receipt cannot be provided.
- Submit expense claims on appropriate documentation within the prescribed timeframes.
- Obtain two authorized signatures for approval.

Approver’s Responsibilities

Approvers are expected to ensure that expenses they approve are:

- Incurred in the performance of the Agency business and supported by appropriate documentation.
- Incurred in a manner consistent with the principles of this policy; and in compliance with the guidelines outlined within the policy.
- Within the scope of the approver’s approval authority outlined in the Approval Authority Schedule; and not self-approved.

Record Keeping Practices

For reporting and auditing purposes, all financial records generated by the Agency (approvals, forms, receipts, etc.) are maintained and stored confidentially for seven years.

RULES FOR REIMBURSEMENT

Workshops/Conferences

Permission to attend workshops/conferences/trainings and eligibility for associated expense reimbursement requires pre-approval by the employee’s supervisor. Employees will submit a

request detailing the expenses including workshop/conference/training cost, accommodations, meals and travel, etc. that will be incurred.

Meal Expenses

A maximum allowance of \$60 per day (\$10 breakfast, \$20 lunch and \$30 dinner) excluding alcohol and gratuities in excess of 15% will be reimbursed to employees conducting agency business away from the Agency offices. Employees require pre-approval from their supervisor for reimbursement of meal expenses.

Travel Expenses

Agency owned vehicles are for business related purposes only. Employees are expected to have approval from their supervisor for appointments or excursions outside the city of West Niagara.

Mileage Allowance is provided to employees who drive their personal vehicle while on agency business. Mileage is documented on a *Mileage Form*, approved by the employee's supervisor and forwarded monthly with their timesheet for reimbursement by direct deposit with payroll. Employees are expected to consider cost effective measures i.e. carpooling. Employees approved to drive their personal vehicles for work business shall be paid a fair rate per kilometer by submitting their mileage to their supervisor for approval. (Mileage rate may change when warranted.)

Employees using their personal vehicles for Agency business are required to be insured at the vehicles owner's expense for personal motor vehicle liability. Coverage should be equal to or greater than the minimum liability specified in the Insurance Act currently \$1 million. Drivers are required to satisfy themselves whether their motor vehicle insurance coverage should include business use of their vehicles. The Agency will not reimburse costs of business use coverage or collision and liability coverage. The Agency assumes no financial responsibility for privately owned vehicles other than paying the kilometric rate when used for agency business. The Agency is not responsible for reimbursing deductible amounts related to insurance coverage. Those driving personal vehicle on agency business cannot make claims to the agency for damages as a result of the collision.

It is expected that the most economical and reasonable option (air, train, bus, taxi travel) available at the time of booking will be utilized. The Agency will cover the approved costs for economy/coach class only. The employee will be required to cover the cost of any upgrade.

Original receipts/boarding passes are required to be submitted with the *Payment Request*. Note: Parking/speeding tickets are not considered reimbursable travel expenses and are the responsibility of the driver.

Accommodation Expenses

Hotel, motel and other accommodation expenses are reimbursed based on actual costs of a standard quality hotel room, and shared accommodation where possible. Original invoice/receipts are required and required to include the location of the stay, dates, number of days stayed and the room rate. Employees are responsible for all subsidiary room charges such as entertainment, laundry, pay TV/movies, alcohol and special facility charges. Business related expenses not otherwise mentioned above will be reimbursed, such as

computer access, photocopying charges, word processing services, internet connections and facsimile charges provided the charges are reasonable and related to the Agency business.

Note: Chief Executive Officer expenses will be approved by the president of the board of directors.

Hospitality and Social Events

Hospitality is the provision of food, non-alcoholic beverage, accommodation, transportation and other amenities to people who are not engaged to work for:

- Broader Public Sector (BPS) organizations (i.e. dignitaries, donors), or
- Any of the Ontario Government ministries, agencies and public entities covered by the Ontario Public Service (OPS).

This does not apply to internal-only events such as staff meetings, in-house education sessions, or other staff related business functions. However, a budget is to be submitted detailing the projected costs and pre-approval is required.

Hospitality may be extended in an economical and consistent manner when it can facilitate the Agency business and it is considered desirable and as a matter of courtesy or protocol. This would apply to events such as an open house event or an education event sponsored by the Agency at no cost to the general public. A proposed budget for the hospitality is to be submitted to the Chief Executive Officer for pre-approval.

Recognition Events

Employees and representatives (i.e. board members, volunteers, students) of the Agency make important contributions every day, and the Agency values all of their efforts.

The desire to recognize the contributions of employees/representatives will be balanced with the requirement for fiscal responsibility of public funds: the concepts of equity and legal compliance. A proposed budget for the recognition event will be submitted to the Chief Executive Officer for pre-approval.

Tokens of appreciation may be extended to employees, volunteers and board members. The token gifts are recognition of business-related activity such as retirement, years of service, etc. A proposed budget for the tokens of appreciation will be submitted to the Chief Executive Officer for pre-approval.

Consultant/Contractor Meals and Hospitality

As per the BPS Act and the Directive, in no circumstances can incidental, hospitality, or food expenses be considered reimbursable expenses for consultants and contractors under the rules or in any contract between the Agency and the consultant/contractor. Reimbursement for allowable expenses can be claimed and reimbursed only when the contract specifically provides for it. A proposed budget for the contract will be submitted to the Chief Executive Officer for pre-approval.

Non-Reimbursable Personal Expenses

Non-reimbursable personal expenses include but are not limited to: traffic or parking violations; fines and penalties; vehicle damage (or corresponding insurance deductible amounts) due to a

collision, negligence or criminal act; personal property damage; recreational, social or family expenses not required to conduct the Agency business, alcohol (e.g. alcoholic drink as part of a meal expense); gratuities or greater than 15% included in meal purchases.

Posting of Expense Policies

Expense policies are posted internally on the agency server and will be made available upon request.