

Expense Policy

(Last reviewed June 2024)

Policy #: 002
Created: September 2015
Amended: September 2021

1.0 Purpose and Scope:

This policy sets out the principles, approval framework and rules for reimbursing all travel, meal and hospitality expenses while undertaking business on behalf of the Bereavement Authority of Ontario (BAO).

This policy applies to: Board members, appointees, committee and sub-committee members, employees, and external persons (including those retained by BAO) that request the reimbursement of travel, meal and hospitality expenses.

2.0 Principles:

- The BAO is accountable for the funds received under the *Funeral, Burial and Cremation Services Act, 2002*, including expenditures for travel, meal and hospitality expenses. These expenses must support BAO business objectives, and must be appropriate and reasonable.
- The BAO is transparent to all stakeholders. The requirements for incurring and reimbursing travel, meal and hospitality expenses are clear, easily understood and available to the public.
- Plans for travel, meals, and hospitality should be arranged as economically as possible, with due regard for health, safety and business requirements e.g. accommodation at conference venue.
- Legitimate authorized expenses incurred in accordance with this policy will be reimbursed.

3.0 Approval Framework:

Claimant	Approver
BAO Chair	Governance and Nominations Committee Chair
BAO Board Member	CEO/ Registrar
CEO/ Registrar	Board Chair
Committee Chair/Member	CEO/Registrar
BAO Staff	CEO / Registrar

- Appropriate approvals must be obtained in writing before incurring expenses; if no prior approval was obtained, then a satisfactory written explanation must be provided.

- Prior written approval of the Board Chair is required for hospitality events where alcohol will be served. Expenses cannot be self-approved.
- Original, itemized receipts must be submitted with all claims (credit card slips are not sufficient). If there is not an itemized receipt, then a satisfactory written explanation must be submitted or the expense may not be approved.
- Prior approval is required for travel (see below):

Approver	Travel Destination		
	Ontario	Canada and United States	Outside Canada and United States
BAO Chair	N/A	Governance and Nominations Committee Chair	
BAO Board Member	BAO Chair	Board Chair	
CEO/ Registrar	N/A	Board Chair	
Committee Member	CEO / Registrar	Board Chair	
BAO Staff	CEO / Registrar	CEO / Registrar	Board Chair

4.0 Mandatory Requirements:

- Other options for meetings should be considered before travel is approved, including audio, video or web conferences.
- Alcohol may not be claimed and will not be reimbursed.
- The BAO shall reimburse consultant and contractor expenses in accordance with this policy, provided that they were agreed to and approved in advance.
- Claims must be submitted within 60 (sixty) days of the end of the month in which the expense was incurred. Failure to do so could result in disqualification for reimbursement.
- Overpayments are to be considered a debt owing to the BAO which must be reimbursed.
- Receipts and good record-keeping practices must be maintained for verification and audit purposes.

5.0 Eligible Reimbursable Expenses:

The BAO will reimburse direct out-of-pocket expenses for business purposes including but not limited to:

Meals

Meals when travelling for business or for meals related to business meetings are reimbursed up to the following daily limits (including taxes and gratuities):

Breakfast..... \$15.00
 Lunch..... \$20.00
 Dinner.....\$40.00

For overnight travel, meals will be reimbursed up to an aggregate daily maximum of \$75.00

Transportation (The transportation portion of this policy is effective January 1, 2019. Until this date the \$0.46/km automobile reimbursement rate will continue to be used).

The automobile reimbursement rates for the use of a privately owned vehicle is equal to the reasonable per-kilometre allowance rate prescribed by CRA. Current rates at the time of this amended policy (September 2018) are: 55¢ per kilometre for the first 5,000 kilometres driven; and 49¢ per kilometre driven after that. The BAO will monitor and, if necessary, revise the automobile reimbursement rates to reflect any changes in the CRA reasonable per-kilometre rates.

Adequate vehicle insurance, including business use coverage must be in place, but will not be reimbursed by the BAO.

The BAO will reimburse economy class air and train travel fares. Accommodation will be made to allow for upgraded seats, at the discretion of the individual approving the expense.

Ground transportation to and from the airport or train station will also be reimbursed. Parking expenses, taxi/Uber fare, public transportation and tolls for bridges, ferries and highways will be reimbursed for any business related travel.

Vehicle rentals must be based on the most economical size of vehicle based on the required task and number of occupants. The cost of Third Party Automobile, Property Damage and Personal Injury Liability insurance will also be reimbursed for rental vehicles.

Accommodation

The BAO will reimburse single accommodation in a standard room of an economy class hotel. Whenever possible, the BAO will recommend hotels at which discounted corporate rates have been negotiated. Reasonable calls to home on a nightly basis, and internet connection costs, will also be reimbursed.

6.0 Non-eligible Expenses:

Non-eligible expenses include but are not limited to:

- Personal items, personal entertainment, personal care;
- Recreational items related to accommodation costs (including but not limited to mini-bar, video rental);
- Traffic, towing and parking violations;
- Travel costs for a regular commute between home and the BAO;
- Alcohol;
- Vehicle insurance on a privately owned vehicle while on BAO business;
- Expenses incurred on behalf of family or friends; and
- Expenses not tied to conducting business of the BAO.

7.0 Approval Discretion:

Approvers have the discretion to depart from these rates if the expense is consistent with the principles, accountability framework and mandatory requirements outlined in this policy, and the rationale is duly documented on the expense claim.