

Introduction to the Expense Policy

1. Application/Scope

This policy applies to all members of Council and committees who are not Lieutenant Governor in Council appointees.

Throughout the policy:

- “member” refers to any person eligible to receive payment
- “meetings” include hearings

2. Authority

This policy exists under [Article 44 of By-Law No. 1: General](#).

3. Purpose

The purpose of this policy is to:

- ensure that participation in Council and committee business does not place an undue financial burden on members
- support the appropriate use and documentation of CNO funds for Council and committee activities

4. Member Accountabilities

Members are accountable for:

- adhering to the policy and limiting claims directly related to the business of Council or committees
- submitting claims using the Council and Committee Member Expense Claim Form and providing all required documentation (i.e., original receipts, itemized receipts, etc.)
- ensuring the accuracy of claims submitted¹
- submitting expense claims within 14 business days following an in-person meeting – claims submitted by the 23rd of each month will be paid on the 15th of the following month²
- reviewing all payments on your remittance slip and raising any concerns, in writing, within two months (see #5 - Addressing Concerns)
- obtaining prior authorization from the Executive Director and CEO before incurring any expenses outside regular Council and committee involvements

¹ Expense claims are subject to a third-party review (audit).

² All expense payments are processed in accordance with CNO's payroll schedule and are paid on the 15th of every month. Any claims that are not processed in time for payment on the 15th of any given month will be paid in the following month. Remittance slips are provided to confirm payment.

5. Addressing Concerns

If the member discovers an inconsistency between their claim and the payment received as documented on the remittance slip, they are asked to contact the Manager of Finance and Operations within two months and provide the following information in writing:

- the specific meeting (committee name and date)
- the specific item of concern (e.g., meal, travel)
- documentation to support the claim of the initial amount and the amount of the difference

The Manager of Finance and Operations will respond to the member, in writing, within 20 business days of receipt of the member's concerns, including the Manager's decision and reasons.

If, following review of the response from the Manager of Finance and Operations, the member remains dissatisfied with the outcome, the member may appeal in writing to the Chief Administrative Officer providing:

- the decision and reasons from the Manager of Finance and Operations
- their specific concern about the decision
- the documentation specific to their concern, and
- their statement on how their request is appropriate under the circumstances and in relation to CNO's Expense Policy for Council and Committee Members.

If, following the response of the Chief Administrative Officer, the member continues to be concerned, they may appeal in writing to the Council President.

6. Policy Revision Process

The Expense Policy is approved by Council on advice of the Finance Committee (Article 44 of By-Law No. 1: General). To maintain currency, a review of the policy takes place biennially, subject to the exception noted below.

Where there is a significant change in how a committee operates or in the rate of inflation, a review will be undertaken to address that change and determine if the policy requires an interim amendment.

EXPENSE POLICY

Overview

The following policy sets out expenses that CNO will cover when CNO requires that a member attend a meeting in person.

CNO does not pay expenses to members for attending meetings remotely.

CNO will either reimburse the member for out-of-pocket expenses that are allowed under these policies, on receipt of a completed expense claim form, or will arrange and prepay for select services (e.g., hotel accommodation including taxes and air travel). All out of pocket expenses need to be claimed on CNO's Council and Committee member Expense Claim Form (see Attachment for details).

Member Responsibilities

Members are expected to be fiscally responsible in the use of services, attempting where possible to minimize costs to CNO through selection of the most cost-effective alternative and/or through sharing of services (e.g., taxis) where possible.

Members are expected to follow the travel policies and procedures.

Specific Policies

1. Overnight Accommodation

Only members who live more than 40 kilometres from the meeting site¹, are eligible to be reimbursed the cost of overnight accommodation:

- i.) Hotel/Motel: All hotel bookings must be made with CNO's travel service provider. The costs for room and taxes are billed directly to CNO.
 - o CNO will cover the cost of hotel accommodations when hotel stays are booked with the travel service provider within 5 business days following the notification of an in-person meeting².
- ii.) Short-term rental: To be eligible for reimbursement, the cost of the short-term rental must be equal to or less than the cost of a hotel at the location of the booking (exclusive of taxes). Members must verify hotel rates with CNO's travel service provider.
- iii.) Private Accommodation: Members who are eligible to be reimbursed the cost of overnight accommodation may claim an allowance of \$50.00 per night, without receipt, when staying in private accommodation.

¹ Eligibility to stay in a hotel will be decided based on the shortest travel distance between the member's home and the meeting site on Google maps.

² Hotels must be booked within 5 business days following notification of an in-person meeting even if the member is unable to confirm their attendance within that timeframe. Hotels can be cancelled without penalty up to 48 hours in advance of the date booked.

If a meeting has been cancelled in advance and the member notified, the member must either:

- for hotel accommodation: ask CNO's travel service provider to cancel the reservation, or
- for short-term rental: cancel the reservation.

If the request to cancel the reservation is not made within 2 business days of being notified, the member will be responsible for the costs incurred, if any.

On checking out of either a hotel or short-term rental, the member is responsible for checking the bill and verifying that the charges are correct.

2. Travel

CNO will cover the costs of travel from the member's electoral district (either home or work) to the meeting site. Travel expenses claimed must reflect reasonable travel arrangements, considering time efficiency and cost economy.

The following are allowable expenses for transportation related to CNO business:

- i) Economy airfare booked with CNO's travel service provider
 - Airfare costs include advanced standard seat selection and checked baggage fees³
 - Members must book air travel with CNO's travel service provider, within 5 business days following the notification of the meeting date and the requirement that they attend in person⁴.
- ii) Train travel (can be booked with CNO's travel service provider or by the member)
 - Economy class for train journeys of two hours or less, or
 - Business class for train journeys exceeding two hours
- iii) Bus
- iv) Private automobile use reimbursed at the rate populated on the Expense Claim Form⁵
- v) Parking for private automobile
- vi) Car rental
- vii) Use of the Union Pearson (UP) Express between Pearson International Airport and the city centre
- viii) Taxi fare or ride-sharing service plus gratuities (the greater of \$2.00 or 18% of the fare)
- ix) Bus/subway fare (no receipt required)
- x) GO Transit and
- xi) Toll roads
 - when travel time can be reduced and the trip occurs between the following times, Monday to Friday other than a holiday:
 - a. 6:00 a.m. to 10:00 a.m., or
 - b. 4:00 p.m. to 8:00 p.m.

³ The cost of checked baggage is a reimbursable expense.

⁴ If members are unable to confirm ability to attend an in-person meeting within 5 business days following notification of the meeting, they must contact the meeting organizer for further direction.

⁵ The approved car allowance is equal to the applicable maximum allowable Canada Revenue Agency rate less 2 cents per kilometre.

Members should hold automobile insurance including \$1M for third party liability for any vehicle used for travel to CNO.⁶

CNO provides all members with accidental death and dismemberment insurance in the principal sum of \$100,000. This insurance provides 24-hour protection for members while travelling on CNO business.

Members who are asked (on an emergency basis) to alter personal travel arrangements to support CNO business, may be eligible for reimbursement of the difference in costs (e.g., change fees) associated with making the change. Each request for reimbursement will be considered on a case-by-case basis and requires prior approval by the Chief Administrative Officer. Members will be required to submit a written request, including documentation of the additional costs and options considered, provided by CNO's travel service provider. Requests can be forwarded to the Committee Administrator or the Council Affairs Coordinator.

3. Meals

The cost of meals for travelling members is a reimbursable expense. Reimbursement maximums include taxes and gratuities, and CNO will reimburse gratuities for meals to a maximum of 20% of the total bill. Requests for reimbursement must be accompanied by the itemized meal receipt and payment slip.

- i.) Individual meal reimbursement maximums are as follows:
 - o Breakfast \$ 30
 - o Lunch \$ 40
 - o Dinner \$ 80

- ii.) For one full day that includes a minimum of 2 mealtimes during which meals were purchased and for which reimbursement is requested, a daily meal reimbursement maximum will apply as follows:
 - o Breakfast & Lunch \$ 70
 - o Breakfast & Dinner \$ 110 (i.e., lunch is provided)
 - o Lunch & Dinner \$ 120 (i.e., breakfast is provided)
 - o Breakfast, Lunch & Dinner \$ 150

Where CNO provides meals and beverages during meetings, the cost of replacing that meal or beverage is not an allowable expense.

The cost of meals upon arrival in a member's hometown is not an allowable expense.

In-town members may claim the cost of a meal with Council or committee members for business purposes.

4. Incidentals

A daily incidental allowance of \$20.00 may be claimed without supporting receipts each night for which the member used hotel accommodation.

⁶ This is a requirement of CNO's insurance provider.



5. Non-Reimbursable Expenses

CNO will not reimburse for the following expenses:

- child or elder care
- personal services (e.g., dry cleaning)
- movie rentals
- parking violations
- tips for porters, housekeeping (covered by incidentals) and
- telephone calls (covered by incidentals)

6. Cancelled Meetings and Extended Stays due to Unforeseen Circumstances

CNO will reimburse members for unavoidable expenses incurred relating to:

- a cancelled in-person meeting for which it was not possible to cancel travel plans and
- extended stays due to unforeseen circumstances such as cancelled flights caused by inclement weather when attending in-person meetings

Members should notify CNO's travel service provider as soon as possible after learning of an in-person meeting cancellation in order to cancel travel and hotel arrangements.

Approved by Council: December 7, 2023

Effective: January 1, 2024

Next Review: Fall 2025



Attachment – How to Claim Expenses

All out of pocket expenses are to be claimed on CNO's Council and Committee Member Expense Claim Form. You must use one claim form per meeting (e.g., Council meeting, Discipline hearing, etc.).

On each claim form you must include:

- your name and contact details
- the date(s) of the meeting
- the committee name (drop down)
- your signature (can be digitally signed), and
- where applicable, for Discipline and Fitness to Practice Committees, enter the name of the member who is the subject of the meeting (Case Member Name)

Unless otherwise specified, all expenses must be supported by the original itemized receipts, including the vendor's HST tax registration number. Credit card payment slips will not be considered proof for an expense.

The claim and related receipts should be sent electronically to the Committee Administrator or the Council Affairs Coordinator. Either scans or photographs are acceptable. If sending photographs, please take separate pictures of the claim form and each receipt. If you are submitting several receipts, it is helpful to number the item on the claim form and the supporting receipt.

It is recommended that you retain the claim form and receipts for one year.

Using the claim form:

Accommodation:

- Hotels: rooms are booked through CNO's travel service provider and should not be claimed on this form as the cost of the room and taxes are covered by CNO. Any other charges on the final hotel bill are the responsibility of the member and must be paid at check-out. Any charges that fall within the policy (e.g., meals, parking, etc.) can be claimed on the form under the appropriate section.
- Short-term rentals: enter the total number of nights spent at the facility, and in the corresponding "amount claimed" column enter the final amount on the bill (room and taxes only). Reimbursement will be to a maximum of the cost of a hotel at the location of the booking as verified by CNO's travel service provider – you must provide documentation from the travel service provider with your expense claim (e.g., copy of email noting rates). Any other charges on the bill that are within the policy (e.g., meals, parking, etc.) need to be documented in the appropriate section of the claim form.
- Private Accommodation: fill in the total number of nights being claimed and the form will automatically calculate the total.

Travel:

- Kilometre reimbursement: if you are using your personal car for travel to in-person meetings as requested by CNO, enter the total number of kilometres travelled in the

corresponding column and the amount to be reimbursed will auto-calculate. You will also need to enter the city of origin and destination in the “To”/“From” fields. Use the checkbox to indicate if you are claiming mileage for a return trip.

- If claiming for other methods of travel (e.g., parking, taxi, etc.):
 - Date: enter the date as noted on the receipt
 - Nature of Travel: select the mode of travel being claimed from the drop-down
 - Note - Members who travel on GO transit are eligible for reimbursement for the cost of a ticket as proved by receipts and/or documentation of PRESTO expenditures. CNO does not reimburse for amounts loaded on a Presto Card in anticipation of travel on CNO business.
 - Amount (excluding tip): enter the total amount on the receipt minus any tip provided
 - Tips: specify the amount of tip on the receipt (when applicable). Gratuities for taxis/ride-shares are reimbursed to the greater of \$2.00 or 18% of the fare.
 - The “Amounts claimed” column will automatically calculate

Meals:

Meal allowances are daily, enter each meal being claimed on a separate line. Unused amounts are not transferable.

- Date: enter the date as noted on the receipt
- Description: enter the specific type of expense (e.g., breakfast, dinner)
- Amount (excluding tip): enter the total amount on the receipt minus any tip provided
- Tips: specify the amount of tip on the receipt (when applicable). Gratuities for meals will be reimbursed to a maximum of 20% of the total bill.
- The “Amounts claimed” column will automatically calculate
 - if the amount claimed column exceeds the allowable expense under the policy, you will be reimbursed for the policy maximum

CNO covers the cost of meals for the individual member only. When members dine with others, separate bills must be requested. If it is not possible to secure separate bills and/or the meal was shared and the receipt covers expenses other than yours, please claim only your portion and include documentation on how your portion was calculated (i.e., amounts removed for the other person’s food, beverages, taxes and gratuity).

If you do not have an original itemized receipt, please provide a written explanation with your claim.

Incidentals:

- Date: enter your hotel check-out date
- Number of days: identify the number of nights which you stayed in the hotel and the amount will be automatically calculated
 - Receipts are not required for incidentals

Cancelled meetings and extended stays due to unforeseen circumstances

If you incurred unavoidable expenses due to a cancelled in-person meeting where it was not possible to cancel travel arrangements, or experienced unforeseen circumstances:



- Submit a written explanation with your expense claim form, including evidence, if relevant, that you notified CNO's travel service provider within 2 business days after learning of the meeting cancellation to cancel travel and hotel arrangements.
- Claim these costs under the applicable category on the claim form and include receipts for any costs incurred.

Submitting your claim form:

- Once your claim form is complete, save it as a PDF (select "File" → "Save as PDF") from the menu options in excel
- Add your signature to the document in the "Signature of Claimant" box – digital signatures are accepted
- Submit the form to your Committee Administrator or the Council Affairs Coordinator with supporting documentation within 14 business days following an in-person meeting