



Respect, Learning, Independence

POLICY	BROADER PUBLIC SECTOR ACCOUNTABILITY ACT EXPENSE RULES
SECTION	MANAGEMENT AND ADMINISTRATION
ESTABLISHED	April 2012
LAST REVISED	March 2014
LAST REVIEWED	June 2015

POLICY

As a publically funded organization, Brain Injury Services is committed to the following principles:

- **Accountability** - Organizations are accountable for their use of public funds. All expenses support business objectives.
- **Transparency** - Organizations are transparent to all stakeholders. The rules for incurring and reimbursing travel, meal, hospitality and perquisite expenses are clear, easily understood, and available to the public.
- **Value for Money** - Taxpayer dollars is used prudently and responsibly.
- **Fairness** - Legitimate authorized expenses incurred during the course of the business of an organization are reimbursed

The following rules stipulate how agency funds are spent with respect to travel, meal, and hospitality and perquisite (perk) expenses. These rules are developed and authorized by the senior management team and have the approval of the Board of Directors.

Travel

Travel expense policies are stipulated in detail in the Expense and Travel Reimbursement and Mileage Allowance Policies.

Meals

Expenditure limits for meals while traveling on agency business are stipulated in detail in the Expense and Travel Reimbursement policy.

Meals may be provided using public funds for staff meetings which are scheduled for more than four hours or which extend over a typical meal time.

Meals may be provided using public funds for select training sessions attended by agency staff.

Refreshments may be provided using public funds up to a maximum of \$50 per service for other agency meetings. Public funds will not be used for the purchase or provision of alcohol.

Hospitality

Hospitality is the provision of food, beverages, accommodation, transportation and other amenities paid out of public funds to people who are not engaged to work for the agency.

Public funds will not be used to extend hospitality except in situations that facilitate agency business. These include, but are not limited to, expenses incurred by students when on placement with the agency, meetings of the Board of Directors, management meetings, and meetings with other organizations hosted by the agency.

Consultants and Contractors

In no circumstances can hospitality, incidental or food expenses be considered allowable expenses for consultants and contractors. Therefore, they cannot claim or be reimbursed for such expenses, including:

- meals, snacks and beverages
- gratuities
- laundry or dry cleaning
- valet services
- dependent care
- home management
- personal telephone calls

Contractors and consultants can claim and be reimbursed for allowable expenses only when specifically provided for in the contract.

Lobbyists

Public funds will not be used for the purpose of engaging an entity or an individual to provide lobbyist services for the organization.

Perquisites

The term perquisites, or perks, refer to a privilege that is provided to an individual or to a group of individuals, provides a personal benefit, and is not generally available to others.

Public funds will not be used to procure a perk that it is not a business-related requirement for the effective performance of an individual's job.

The following perks are not allowed under any circumstance:

- club memberships for personal recreation or socializing purposes, such as fitness clubs, golf clubs or social clubs
- season's tickets to cultural or sporting events
- clothing allowances not related to health and safety or special job requirements
- access to private health clinics – medical services outside those provided by the provincial health care system or by the employer's group insured benefit plans
- professional advisory services for personal matters, such as tax or estate planning.

These privileges cannot be provided by any means, including:

- an offer of employment letter, as a promise of a benefit,
- an employment contract, or
- a reimbursement of an expense.

A perk may be approved as allowable by the chief executive officer only in limited and exceptional circumstances where it is demonstrated to be a business-related requirement for the effective performance of an individual's job.

Public funds will not be used for employee awards, gifts/tributes, staff entertainment, parties, or bonuses with exception of long-term service awards.

Financial records will be maintained in an effective manner for verification and audit of perk expenditures.

A memo will be posted on the agency web site summarizing any allowable perquisites purchased during the year with public funds.

PROCEDURE

Claimants for expense reimbursement must follow the expense and travel reimbursement policy receive appropriate approvals prior to incurring the expense.