

Introduction to the Expense Policy

1. Application/Scope

This policy applies to all members of Council and committees who are not public members appointed through the Lieutenant Governor in Council process.

Throughout the policy:

- “member” refers to any person eligible to receive payment
- “meetings” include hearings and pre-hearing conferences

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 – all claims for the fiscal year must be received for processing no later than December 23rd each year²
- reviewing payment history in CNO's electronic payment system and raise any concerns, in writing, within two months (see #5 - Addressing Concerns)
- obtaining prior authorization from the Registrar & CEO before incurring any expenses outside regular Council and committee involvement

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

² All expense payments are processed in accordance with CNO's payroll schedule. Claims submitted by the 23rd of each month, and will be paid on the 15th of the following month, however all claims must be submitted within the same fiscal year as the meeting for which expenses are incurred, or they are subject to not being reimbursed. Members can confirm payment by referencing their account via CNO's electronic payment system.

5. Addressing Concerns

If the member discovers an inconsistency between their claim and the payment received as documented in CNO's electronic payment system, they should raise the concern with the applicable Council/committee staff contact 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 staff member will consult with the Finance team and escalate to the Manager of Finance and Operations if the concern cannot be resolved. 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 Operating 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 Operating Officer, the member continues to be concerned, they may appeal in writing to the Council Chair.

6. Policy Revision Process

The Expense Policy is approved by Council on advice of the Finance & Risk 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 member¹ attend a meeting in person.²

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 site³, 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 CNO⁴.
 - 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 meeting⁵.

¹ This policy applies to all members of Council and Committees who are not public members appointed through the Lieutenant Governor in Council process.

² CNO staff will assess the need for in-person meetings and provide members with advance notice for planning purposes.

³ 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.

⁴ CNO staff will advise the travel service provider of the dates required for overnight accommodation. If members require longer stays, they must seek pre-approval from staff.

⁵ 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. Most hotels can be cancelled without penalty up to 48 hours in advance of the date booked.

- 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.

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

- for hotel/motel 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
 - o Airfare costs include advanced standard seat selection and checked baggage fees⁶
 - o 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 person⁷.
- ii) Train travel (can be booked with CNO's travel service provider or by the member)
 - o Economy class for train journeys of two hours or less, or
 - o Business class for train journeys exceeding two hours
- iii) Bus
- iv) Private automobile use reimbursed at the rate populated on the Expense Claim Form⁸
- 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 20% of the fare)
- ix) Bus/subway fare (no receipt required)

⁶ The cost of checked baggage is a reimbursable expense.

⁷ 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.

⁸ The approved car allowance is equal to the applicable maximum allowable Canada Revenue Agency rate less 2 cents per kilometre.

- x) GO Transit
- xi) Toll roads
 - o 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.

Members should hold automobile insurance including \$1M for third party liability for any vehicle used for travel to CNO.⁹

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 Operating 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 applicable Council/committee staff contact.

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 \$ 40
 - 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 \$ 80
 - o Breakfast & Dinner \$ 120 (i.e., lunch is provided)
 - o Lunch & Dinner \$ 120 (i.e., breakfast is provided)
 - o Breakfast, Lunch & Dinner \$ 160

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.

⁹ This is a requirement of CNO's insurance provider.

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.

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 11, 2025

Effective: January 1, 2026

Next Review: Fall 2027