

POLICY TITLE: EXPENSE REIMBURSEMENT

POLICY: New Path follows the Broader Public Sector (BPS) Expenses Directive. Business related expenses incurred which have received the appropriate pre-approval, are eligible for reimbursement. Prior to pre-approving an expense, consideration should be given to the following principles:

Accountability – New Path is accountable for the use of public funds, ensuring all expenses support the objectives of New Path.

Transparency –New Path is transparent to all stakeholders. The rules related to expense reimbursement are clear and easy to understand. This policy will be available to the public.

Value for Money – New Path will ensure taxpayers dollars are used prudently and responsibly. All expenses will be necessary in supporting New Path objectives.

Fairness - New Path will only reimburse legitimate expenses incurred during the Course of New Path business.

This policy applies to those incurring expenses on behalf of New Path for which a reimbursement will be requested, including employees, board members, and youth/family members. Consultants and contractors are subject to Finance Policy 3-2.7.

If a conflict is identified between the BPS Expenses Directive and a New Path policy, the BPS expenses directive prevails.

Claimant: An employee, board member or youth/family member making an expense claim
Approver: The New Path supervisor/manager responsible for approving the expense claim

PROCEDURES:

1. A claimant who incurs expenses for travel, meals and other New Path related costs will ensure expenses are pre-approved by their Supervisor/Manager, in accordance with policy 3-2.1 Purchase Requests & Spending Authority. In the absence of the employee's Supervisor/Manager, expenses can be approved by an employee in a position at least one level higher than their own.
2. Under no circumstances are those with approval authority allowed to approve their own expenses. In addition, expenses cannot be claimed by an employee that have been incurred by their Supervisor/Manager, resulting in the Supervisor/Manager approving their own expenses. If submitting expenses for a group, the most senior person present must submit the claim.

POLICY TITLE: EXPENSE REIMBURSEMENT

3. Supervisors/Managers approving expenses are accountable for their decisions which must be:
 - Subject to good judgement and knowledge of the situation
 - Exercised in appropriate circumstances; and
 - Compliant with the New Path policies
4. When situations arise and discretion needs to be exercised, spending authorities should consider whether the request for discretion is:
 - Able to stand up to scrutiny by the auditors and members of the public
 - Properly explained and documented
 - Fair and equitable
 - Reasonable
 - Appropriate
5. Wherever possible, New Path related expenses should be paid directly by New Path, either with a New Path corporate credit card, or through Accounts Payable.
6. To ensure good record keeping practices are maintained, claimants must complete Finance Form 3-2.5-2, Expense Form 2022.
 - a. The completed form should be forward it to their Supervisor/Manager for approval within 60 days after the date which the expense was incurred.
 - b. All expenses recorded must be accompanied by an itemized receipt (due to the nature of New Path operating in multiple locations, both electronic and hard copies of receipts will be accepted for expense claims).
 - c. Credit/debit card slips are not sufficient backup as they do not provide sufficient purchase details.
 - d. Where an itemized receipt is not available, written approval must be provided in its place including why the receipt is unavailable, a description of the expense and the amount.
7. The Supervisor/Manager will forward the approved Expense Form to the Finance department for reimbursement to the employee.
8. All expense reimbursements will be made via electronic fund transfer and deposited into the same bank account as the employee's payroll deposit.
9. The Chief Executive Officer has the authority to establish additional rules regarding expenses, provided they are consistent with the rules set out in this policy and are necessary to meet specific operational needs. Any additional rules do not replace existing rules outlined in this policy.

POLICY TITLE: EXPENSE REIMBURSEMENT

10. In the case of overpayment, or where a New Path credit card is used in error for a personal purchase, reimbursement will be sent via e-transfer to finance@newpath.ca, ensuring enough details are provided in the e-transfer to match the reimbursement to the expense.
11. If leaving New Path, claimants must ensure final expense claims are submitted prior to their last day of employment.
12. All expenses incurred by employees must be in accordance with the guidelines below in order for reimbursement to occur:

TRAVEL EXPENSES (personal vehicle, transportation and accommodation):

1. All travel expenses must be pre-approved and should only be approved when all other forms of communication have been exhausted. Requests for travel expenses should include, where appropriate, transportation, accommodation, meals, and other expenses the employee anticipates incurring.
2. Where travel plans change unexpectedly from an initial approval, staff will update their supervisor/manager as soon as possible.
3. Employees are to use agency vehicles for agency business whenever possible.
4. Travel expenses outside of Ontario require prior approval from the CEO.
5. International travel is not allowed.
6. Least-cost travel methods should be used and may include car rental or other means of travel. Managers will work with employees to manage travel costs.
7. When planning any travel, business continuity must be considered when determining whether senior management or key individuals with specialized knowledge should travel together.
8. Personal Vehicle Expenses:
 - a. It is the employee's responsibility to ensure that personal vehicles used for New Path business have personal motor vehicle liability insurance, including coverage for business use.
 - b. Mileage expenses within an employee's assigned work area will be pre-approved at the start of employment, or as travel requirements change, unless otherwise directed by their Supervisor/Manager.
 - c. Mileage must be necessary for the conduct of New Path business and only the additional kilometers traveled on a shortest distance basis between their meeting/destination and home office location will be compensated. Reimbursement for mileage expenses will not include staff driving to and from their residence.
 - d. New Path assumes no financial responsibility for the use of personal vehicles other than paying the current kilometric rate, except for limited circumstances identified in Admin Policy 5.12, Damage to Employee Automobiles.

POLICY TITLE: EXPENSE REIMBURSEMENT

9. Transportation Expenses:
 - a. New Path will reimburse for necessary and reasonable parking for the purpose of agency business.
 - b. New Path does not reimburse for traffic or parking violations.
 - c. Hotel/airport shuttles or public transit should be used wherever possible.
 - d. Air and rail travel are permitted, with the approval of the CEO, when they are the most practical and economical way to travel. The lowest fare must be chosen when purchasing a ticket.
 - e. If a rental vehicle is required, the lowest cost vehicle should be chosen.
10. Accommodation Expenses:
 - a. In the normal conduct of New Path business, reimbursement for overnight accommodations within the New Path service delivery area will not be approved. Exceptions, based on circumstances, may be approved on an individual basis at the discretion of the CEO.
 - b. Accommodations will be limited to least-cost accommodations in a standard room. Where conference rates are available, rooms will be booked using these rates.
 - c. Where possible, consideration should be given to accommodation outside of downtown areas to lower the cost of accommodation.
 - d. Penalties that are incurred for non-cancellation of guaranteed hotel reservations will be the employee's responsibility and will only be reimbursed in exceptional circumstances, with the approval of the CEO.
 - e. There will be no reimbursement for hotel suites, executive floors or concierge levels.

MEALS:

1. Alcohol is not a reimbursable expense as part of staff meals. There are no exceptions to this rule.
2. Meal expenses will be reimbursed with Supervisor/Management pre-approval when one of the following conditions is met:
 - a. Employees are away from their work area over a normal meal period
 - b. Employees are attending a business meeting within the office which is occurring over a meal period
3. Reimbursement for meal expenses incurred is subject to the maximum rates set out below, before taxes and maximum gratuities, up to 15%.
 - Breakfast - Maximum Amount - \$15.00
 - Lunch - Maximum Amount - \$20.00
 - Dinner - Maximum Amount - \$30.00
4. Itemized receipts are required and reimbursement must not exceed the actual amount spent on meals. Reimbursement is for restaurant prepared food and for appropriate groceries.
5. In very limited and exceptional circumstances (ie health or dietary restrictions, limited dining options available) where a meal expense is higher than the meal rate detailed above, the cost may be approved by the supervisor/manager prior to the expense being incurred.

POLICY TITLE: EXPENSE REIMBURSEMENT

6. Where you are eligible to claim more than one meal for any day, you may allocate the combined maximum amount for the eligible meals. The maximum amount for the multiple meals becomes the total daily maximum amount for the meals consumed, regardless of what you spend on each meal. It is not possible to claim a combined rate and not to have consumed that number of meals.
7. Reimbursement will not be provided for meals consumed at home or included in the cost of transportation, accommodation, seminars or conferences. Meal rates are not an allowance and are only for meals that have been consumed by the employee and accompanied by a receipt.

OTHER EXPENSES:

1. Individuals who are required to transport clients in their personal vehicles, as per PC Policy 1.39.1 Transporting Clients, are eligible for reimbursement for any expenses related to the insurance rider.
2. Individuals will not be reimbursed for personal or recreational items including pay per view movies and items from the mini bar.
3. Employees are permitted to use company cell phones and mobile internet devices for business purposes when travelling within Canada. Alternative arrangements must be approved by your manager and implemented through the Executive Assistant & Board Liaison prior to your departure. Wherever possible, individuals are expected to use the least expensive means of communication. When travelling on New Path business, reimbursement will be made for reasonable and necessary personal calls for each night away.
4. When not considered hospitality, alcohol and tobacco may be purchased for events or as a way of offering thanks. These purchases require the pre-approval of the CEO. Due consideration for the prudent and responsible use of taxpayer dollars, and for government direction on accountability and transparency should be considered when approving such expenses.
5. Food and beverages for meetings or staff events may be approved at the discretion of the manager, with due consideration for the prudent and responsible use of taxpayer dollars, and for government direction on accountability and transparency.
6. Other expenses may be pre-approved at the discretion of the Supervisor/Manager where they are in line with the program budget.

Licensing/Ministry/Accreditation Standard: ORG-STW-3.1

BPS Expenses Directive

Approved By: *J. Morneau*, Manager of Finance

Date: March 28, 2000

Date Reviewed: October 28, 2025

Date Amended: May 12, 2026

Note: AI was used in the development of this policy.

This policy will be posted on New Path's website in a format that complies with AODA standards.