
	<b>Policy # FA3.008</b>
Section: Expenditures	Date Adopted: January 31, 2022
Subject: Broader Public Sector Documents and Reporting	Date Revised: March 2022
	Date Reviewed: January 2024
Approved: 	Forms:  Page 1 of 4

**POLICY:**

The Government of Ontario is committed to an open and transparent government and strengthening the accountability for organizations that receive public funding. Community Living Trent Highlands (CLTH) is committed to provide the public with consistent and accessible business information. To reach that goal this policy sets out the requirement for all designated BPS organizations to prepare and publish online business plans and other business or financial documents as per the BPS Business Document Directive.

Additionally, this policy refers to the BPS Expenses Directive and the BPS Perquisites Directive.

CLTH will publish and make available this policy to all stakeholders and to the CLTH website on [www.clth.ca](http://www.clth.ca)

**PRINCIPLES:**

**Accountability**



CLTH is accountable for public funds used to deliver programs, services and provide infrastructure on behalf of the Government of Ontario.

**Transparency**

CLTH is transparent to the public. Business information is clear, easily understood, available and accessible.

**Value for Money**

Taxpayer dollars are used prudently and responsibly. CLTH demonstrates through business documents and information the program plan and operations are managed responsibly and in the public interest.

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**PROCEDURES:**



**BPS Business Document Directives**

- 1- CLTH will prepare and publish a business plan and other business or financial documents on the CLTH website.
- 2- The business plan will at minimum include the following:
  - The mandate and strategic direction of CLTH
  - An overview of current and future programs and key activities
  - Performance measures and targets
- 3- CLTH will post additional business or financial documents that contain at minimum the following information:
  - A description of key activities over the previous fiscal year
  - An analysis of operational performance
  - A discussion of outcome and output-based performance targets achieved and actions to be taken if not achieved
  - Audited financial statements
  - A discussion of risks and other factors impacting performance and results, including mitigation plans where performance and result were not achieved
  - An analysis of financial performance, including variances between actual financial results against budgeted amounts for prior year
- 4- All documents will be hosted on [www.clth.ca](http://www.clth.ca)
- 5- Business plans will be posted within six months of the beginning of the fiscal year. Additional business or financial documents will be posted within six months of the end of the fiscal year. Audited Financial Statements will be posted no later than the release date of the Public Accounts of Ontario.

**BPS Expenses Directive**

Cross reference POLICY HR1.050

Community Living Trent Highlands (CLTH) shall reimburse employees, students and volunteers who incur pre-approved out-of-pocket expenses on behalf of the Agency.

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These approvals will be in compliance with the BPS Expenses Directive at all times and the Collective Agreement as appropriate.



**PROCEDURES:**

1. The activity that will generate the expense should be approved in advance by the employee/student or volunteer’s Manager.
2. Approved expenses (as per the Collective Agreement) include:
  - a. An approved amount per kilometer for use of a private vehicle, parking, use of toll highways
  - b. Economical public transportation
  - c. Reasonable meals, plus gratuities within the limits set out in the Collective Agreement
  - d. Reasonable accommodation when necessary
  - e. Planned hospitality events must be pre-approved by Executive Director.
3. Claims must be in writing using proper expense claim forms accompanied by receipts and submitted on a monthly basis. Claims are submitted to the direct Manager for approval.

**BPS Perquisites Directive**

In accordance with BPS Perquisites Directive CLTH sets out clearly the rules on perquisites provided by the agency through public funds. This applies to board members, employees, volunteers, and students.

A perquisites (perk) refers 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. A perquisite is not allowable if it is not a business-related requirement. To be allowable, a perquisite must be a business-related requirement for the effective performance of an individual’s job.

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No perquisites beyond reimbursement measures for the course of work such as travel as stipulated above are to be approved by any employee without consultation and approval of the Executive Director.

Not allowable under any circumstances are: club memberships for personal recreation or socializing, season tickets to sporting or cultural event, clothing allowances beyond the collective agreement, access to private health clinics, professional advisory services for personal matters such as tax or estate planning.

***Cross reference:***  
***FA3.003 Expenditures***