



Board of Directors

Reimbursement of Expense Policy

October 2007 Revisions

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INTRODUCTION

Directors may incur expenses in the course of discharging their responsibilities on behalf of Toronto Community Housing. Pursuant to Section 5.11 of the Shareholder Direction between the City of Toronto and the Toronto Community Housing Corporation (TCHC), Toronto Community Housing will reimburse directors for reasonable expenses as set out in this policy, at rates as determined by the Board of Directors from time to time.

POLICY STATEMENT

Toronto Community Housing will reimburse directors of the Board for all reasonable expenses incurred in exercising their responsibilities as a director. This policy will ensure that reimbursement is done in an accountable and transparent manner.

APPLICATION OF POLICY

This policy applies to:

- All expenses incurred by a director in performing their duties and responsibilities as a member of the Board and on behalf of the Board when authorized to do so by the Chair of the Board, such as:
 - representing Toronto Community Housing at conferences, gatherings, meetings;
 - being asked to undertake certain specified activities for the Board or a Board Committee where there is a need to travel and / or incur other reasonable costs related to the assigned activities; and
 - Expenses related to participation in Toronto Community Housing events in their capacity as a Director.

POLICY GUIDELINES

General Expenses Eligible for Reimbursement

A director may be reimbursed for Board-related activities noted above, at rates to be set by the Board from time to time, including such expenses as:

- meals (related expenditures that are incurred in the course of conducting the business of the Board or where the Director is entertaining a guest of the Board);
- attendant care at the specified rate, where this is required for the Board member to discharge their duties;
- childcare expenses, at the Board specified rate, for children below the age of 13. The childcare rate will be applied as a whole, not to each child;
- attendant care for family members for whom the Director is a usual care giver;
- all attendant and child care costs will be reimbursed at the current rate specified by the Board, for time covering the span of the meeting and to allow for travel time to and from the meeting.
- Attendant and child care needs should be identified upfront to the Board Chair or Chief Executive Officer.
- any other expenses resulting from activities that are appropriate to fulfilling their role as a director.

General Transportation Expenses Eligible for Reimbursement

Directors are to be reimbursed for the cost of travel to and from Board and Board related meetings in line with the following:

- In alignment with the organizations' environmental policy statement, public transportation is encouraged wherever possible when travel is required.
- Directors will be reimbursed for the costs of getting to and from Board and Board related meetings using their standard means of transportation.
- Where directors use a personal vehicle in order to travel to and from, they will be reimbursed at the current mileage rate in force at the time.
- Where personal vehicles are used to attend a Board related meeting/event, parking costs will be reimbursed upon submission of parking receipt.
- Where there are accommodation needs, additional travel costs incurred will be reimbursed upon approval of the Board Chair. The need for accommodation should be identified to the Board Chair upfront.

Conference Expenses Eligible for Reimbursement

Directors who are authorized to attend conferences on behalf of Toronto Community Housing shall be reimbursed for related expenses including:

- **Travel Expenses**

- Travel costs must be based on economy fare rates unless otherwise authorized by the Board. Directors may not use travel agents who charge service fees.
- Directors who use a personal car must submit a claim to be reimbursed at the current per kilometre rate, as determined from time to time by Toronto Community Housing.
- Other allowable expenses include taxis, shuttles, car rental, local transportation and parking, related to their role at the conference.
- Frequent travel to / from conferences in any day must be approved by the Chair of the Board.
- Specific travel costs related to attendance at Board related meetings where accommodation has been identified and approved by the Board Chair. This includes special attendant care or other relevant services for travel needs.

- **Accommodation Expenses**

- Eligible accommodation will be a single room at government, conference or corporate rates, if available. Accommodation will not be paid for conferences that are easily reached from the Director's usual place of residence unless approved by the Chair of the Board.

- **Meal Expenses**

- Meals not covered with the conference fees will be reimbursed at per diem rates set from time to time by the Board. All daily allowances will be adjusted for meals provided within the conference program and / or paid for through the registration process.
- Per diems covering the time period of the conference will be issued to the director via cheque, a week prior to the conference.

- **Other Business Expenses:**

- Reasonable incidental and business expenses, including faxes, photocopies, courier charges, telephone calls, and mail services will be reimbursed.
- Costs related to conference registration and air travel, for the director only, will be paid at the time of booking by Toronto Community Housing. The hotel will be booked by Toronto Community Housing and the cost reimbursed to the Director with receipts after the conference. Upon notification to the CEO and/or Chair, Directors may request payment in advance for hotel costs.
- Arrangements and additional costs related to extending destination time post conference, adding on personal companions/family members, etc. will be made and paid for upfront, by the director.

Submission of Approved Expenses for Reimbursement

- All expenses must be reasonable and necessary to the business of the Board and must be within the budgetary parameters established by the Board of Directors.
- All expenses by directors must be properly documented and retained in a format which may be reviewed by the Board, or a delegation thereof, from time to time.
- Acceptable proof of payment must be submitted with any request for reimbursement. Generally original receipts are to be submitted for reimbursement.
- The acceptability of proof of payment will be determined by the Chief Executive Officer and / or the Chair of the Board. The completed form must be signed by the claimant and countersigned by the Chief Executive Officer or designate or the Chair of the Board, certifying that the expenses claimed were incurred in performance of the claimant's Toronto Community Housing duties.
- It is the responsibility of the claimant to submit all expense claims for reimbursement in a timely manner to the Corporate Secretary.
- If Toronto Community Housing is reimbursing the claimant for only a portion of an expense and the claimant requires the proof of payment to make another claim, the proof of payment will be returned to the claimant with the notation on it of the portion reimbursed by Toronto Community Housing.
- The following expenses will be reimbursed directly after the meeting, upon submission of receipts and/or completion of appropriate form, to the Corporate Secretary:
 - Public transportation
 - Costs of accommodated travel
 - Attendant and child care
- Where approved expenses are reimbursed immediately the director will sign receipt of payment.
- For expenses other than those approved for immediate reimbursement, a Toronto Community Housing cheque will be sent to the directors contact address on a quarterly basis covering whatever receipts have been submitted to the Corporate Secretary in the preceding quarter period.

ACCOUNTABILITY

- The Chief Executive Officer or designate or the Board Chair will determine acceptable forms of proof of payment.
- Expense claims must be signed by the claimant and countersigned by the Chief Executive Officer or designate or the Board Chair certifying that the expenses claimed were incurred in performance of the claimant's Toronto Community Housing duties.
- Directors will sign receipt of payment when submitting for Immediate reimbursement of expenses.
- Staff will monitor expense claims to ensure that budgetary parameters established by the Board of Directors are not exceeded.
- The Chief Executive Officer will report to the Chair on all expenses claimed on a yearly basis and a quarterly accounting of all director related expenses will be provided to the Board, through the Audit Committee on a quarterly basis.
- All expense claim forms and submitted receipts will be retained as per the Toronto Community Housing records retention and disposal policies. These may be reviewed by the Board, or a delegation thereof, from time to time.

POLICY REVIEW

This policy will be reviewed as required.

Appendix I

**Board of Directors
Reimbursement of Expenses Policy
Remuneration Rates**

Expense Category	Rate of Remuneration
Child Care Expenses	\$7.00 per hour • to include travel time to and from meeting
Conference Expenses – Per Diems	\$55 per day • conferences in Canada \$65 per day • conferences outside of Canada
Mileage Expenses for Business Use of Personal Vehicle	\$0.42 per kilometer
Attendant Care Expenses	\$10.00 per hour • to include travel time to and from meeting
Public Transportation Expenses	Tokens to cover travel to and from