



Disclosure of Board and Staff Expenses

Item 6
April 6, 2011

BOARD OF DIRECTORS

To: Board of Directors
From: Chief Administrative Officer
Date: March 23, 2011
Revised on April 4, 2011

Report: TCHC:2011-12R

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PURPOSE:

To provide the Board with City Council's request to post on Toronto Community Housing's website all expense records and invoices of its Board members and staff members whose salaries exceed \$100,000.

RECOMMENDATIONS:

It is recommended that the Board receive the City Council's request and adopt the following recommendations:

- (1) develop a process for implementing City Council's request to post expense records and invoices of Toronto Community Housing's board members and staff members whose salaries exceed \$100,000 on Toronto Community Housing's website;
- (2) expense records and invoices are to be posted and updated online on Toronto Community Housing's website on a ~~quarterly~~ monthly basis commencing with records and invoices as of March 14, 2011; and
- (3) authorize the appropriate Toronto Community Housing staff to take the necessary actions to give effect to the above recommendations.

REASONS FOR RECOMMENDATIONS:

At its Special Meeting held on March 9, 2011, City Council considered Item CC6.1 and requested Toronto Community Housing Corporation to immediately post on its website expense records of all Toronto Community Housing board members and all staff members whose salaries exceed \$100,000.

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Attached as Schedules 1, 2 and 3 are Toronto Community Housing's reimbursement of expense policy for its board members, and employee expense directive and guidelines. Both board members and employees have been provided with guidelines for reimbursement of legitimate expenses incurred while discharging their responsibilities as a director or an employee on behalf of Toronto Community Housing.

In the spirit of being open and transparent, Toronto Community Housing's current practice included reporting to its formerly constituted Corporate Affairs Committee on a quarterly basis expenses incurred by the Board of Directors and the Chief Executive Officer. The request by City Council to post online expense records of board members and staff whose salaries exceed \$100,000 supplements Toronto Community Housing's current practice.

IMPLICATIONS AND RISKS:

Toronto Community Housing is bound by the *Municipal Freedom of Information and Protection of Privacy Act* ("MFIPPA"), which does not prevent the disclosure of expense claims submitted to institutions for reimbursement. However, the MFIPPA mandates that personal information on expense records, including invoices, shall be redacted from the record before disclosure, such as an individual's home address and phone number, personal credit card number, and signature.

"Mitzie Hunter"

Mitzie Hunter
Chief Administrative Officer

Attachment: 1: Board of Directors Reimbursement of Expense Policy
2: Employee Expense Directive
3: Employee Expense Guidelines

Staff Contact: Mitzie Hunter..... 416-981-4272
Chief Administrative Officer

mitzie.hunter@torontohousing.ca



Board of Directors

Reimbursement of Expense Policy

October 2007 Revisions

October 2007

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



Toronto
Community
Housing

Employee Expense Directive

Effective date: November 1, 2010	
Approval by:	Chief Financial Officer
References:	Mileage Reimbursement Directive Exec Directive, Purchasing Card (PCard) Program

Contents

This Employee Expense Directive covers the following topics:

Topic	See Page:
Scope	1
Overview	1
Application	1-2
Approval	2

Scope

This Directive applies to all permanent and temporary employees.

Overview

This Directive is intended to provide general guidelines for business related expenses incurred by TCHC employees while attending to TCHC business.

Application

Employees will be reimbursed or may use their Pcard for the actual cost of reasonable expenses incurred while on authorized TCHC business. These include:

- Mileage, when using personal vehicle to attend meetings and business events as per the TCHC Mileage Reimbursement Directive,
- Travel and related expenses incurred while attending conferences or seminars,
- Reimbursement of TTC or taxis fares, at actual cost, to attend TCHC meetings or business events based on the most economical means for individuals or groups of employees

traveling to the same location. TTC tokens will be provided for TTC travel, the TTC cash fare will not be reimbursed.

- Meals, at actual cost with the detailed receipts showing the items consumed, for the purpose of meeting with clients and vendors or when business meetings are planned over breakfast, lunch or dinner. Alcoholic beverages are allowable expenses, for reimbursement, if pre-approved by the division executive. The purpose of the meeting and the names of those attending or the specific group should be indicated on the receipts. Tipping should be of a reasonable amount not to exceed 15% of the total bill before taxes.
- In the case of meetings with clients or vendors, when more than one TCHC employee is attending, the most senior employee attending should pay.
- Parking expenses while on TCHC business are reimbursed at actual cost.

Allowable Expenses While Attending Conferences

- Conference attendance must be approved in advance by the unit manager for conferences within the province of Ontario or the division executive in consultation with the CEO for conferences outside Ontario or Canada.
- The unit manager is responsible for ensuring the required funds are available in their budgets prior to approval including conference registration costs and all related travel expenses.
- All costs claimed for reimbursement must be supported by original receipts.
- Eligible costs include:
 - Mileage as per the TCHC Mileage Directive when using personal vehicle,
 - Travel fares based on economy rates for air, rail or bus.
 - Accommodation based on single rate at government rates, if available.
 - Meals not covered in the conference fees will be reimbursed at actual cost to a daily maximum of \$55 Canadian and \$55 US/International. Conference alcohol is not permitted unless it relates to the hospitality for external parties exception.
 - Reasonable incidentals and business expenses such as taxis, shuttles, local public transportation, parking, faxes, photocopies, courier, telephone calls and mail service.

Submission of Expenses

- All expenses must be reasonable and necessary to the on-going business and operations of the business unit and within budget amounts allocated by the business unit.
- All expenses must be supported by original receipt or appropriate proof of payment.

Approval

All expenses must be approved by the employee's manager.

Managers approving the expenses are responsible for monitoring the expenses to ensure that the costs are reasonable and suitable for the particular trip.



Guidelines

Employee Expense Guidelines

March 15, 2011

Introduction

- These guidelines are intended to assist employees adhere to the Toronto Community Housing Employee Expense Policy.
- As in all financial transactions of Toronto Community Housing, high ethical standards, good judgment, and accountability, as well as a commitment to due diligence and transparency, will guide the actions of all individuals covered by these guidelines.

Scope

These guidelines apply to all unionized and non-unionized staff, including permanent and temporary management and exempt employees, contractors, consultants and students.

General Guidelines

- Toronto Community Housing's intent is to reimburse individuals for legitimate, reasonable expenses incurred by individuals for approved Toronto Community Housing related activities, which means that:
 - The expense is necessary for the on-going business and operations of the divisional unit;
 - The cost is reasonable for what is being procured; and
 - The amount is within the budget for the divisional unit.
- If a particular expense is not described in these guidelines or in one of the policies listed below, the employee must get pre-approval from:
 - The employee's manager for expenses below \$200;
 - The Divisional Director for expenses below \$500; or
 - The Divisional Executive for expenses over \$500
 before incurring the expense.

- For reimbursement:
 - The original itemized receipts are required. Credit card receipts and statements will not be accepted; and
 - The receipts must be submitted for reimbursement within sixty (60) days of incurring the expense.

Accountability

Compliance with these guidelines is mandatory for all employees. Your supervisor cannot override these guidelines.

If an employee is found to be in non-compliance with these guidelines, actions may be taken that can include seeking recovery of reimbursements and/or disciplinary action up to and including termination of employment.

Related Policies and Guidelines

- Employee Expense Policy
- Mileage Reimbursement Policy
- Tuition Reimbursement Policy
- Cell Phone/Mobile Communications Policy
- Management Expense Policy
- Professional Membership Policy
- Petty Cash Policy

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Business Meal Expense

Definition

Breakfast, lunch or dinner expense incurred by an employee as part of a meeting for a business purpose or when working over 4 hours of overtime.

General Guidelines

- For all meal expenses, the meals must be pre-approved in writing by the Divisional Executive. Divisional Executives may delegate (in writing) meal approvals to direct report Directors. In such cases of delegate approval, the accountability for approval will be shared by the Director and the Divisional Executive.
- The employee must identify the business purpose for the meeting and explain how schedules do not permit such a meeting in the office during normal work hours.
- Meal costs must be reasonable, and cannot exceed the following rates per person (inclusive of taxes, tip, and beverages):
 - \$10 for breakfast;
 - \$20 for lunch; and
 - \$30 for dinner.
- Tipping must not exceed 15% of the bill before taxes.
- The above meal costs supersede and replace those set out in the Employee Expense Policy of October 22, 2004.
- The rates above are not an allowance. They are for individual meals. The meals must have been purchased.

Examples of Eligible Expenses

- In-town conference/seminar at which meals are not provided.
- Total staff meeting time (exclusive of meal time) exceeds four (4) hours. Here, meals should be ordered in – meals in restaurants are discouraged.
- Meals can be claimed when required to work at least four (4) hours of overtime on a normal business day or at least four (4) hours of overtime on a non-scheduled work day.

Examples of Ineligible Expenses

- Alcohol cannot be claimed and will not be reimbursed as part of a meal expense. There are no exceptions to this rule.
- Meals at meetings for staff social gatherings or staff appreciation will not be reimbursed.
- Reimbursement will not be provided for meals consumed at home or included in the cost of transportation, accommodation, seminars, or conferences.

What do you need for Reimbursement?

- Written pre-approval.
- Original itemized receipt showing items consumed.
- Full name(s) of all participants attending the meeting if being claimed for a meeting.
- Date and purpose of meeting.

Travel for Business or Conference Expense

Definition

Business travel is travel which is necessary to conduct the business affairs of Toronto Community Housing and is defined as:

- Travel necessary to carry out duties directly related to staff job responsibilities;
- Travel to an event where a member of staff is a speaker, panel participant or presenting a paper, where participation is formally recognized in the agenda; and
- Travel to participate in study or inspection tours, visits or meeting when specifically directed by the corporation.

Conference Expense relates to expenses that further corporate goals and involve:

- Attendance at a conference, which is an event sponsored by a professional or trade association involving a series of presentations or discussions related to the purposes and goals of the association;
- Attendance at a seminar, which is a compact program of not more than five working days, not necessarily offered through an approved academic institution or professional body, for an individual's professional development; and
- Participation in study or inspection tours.

General Guidelines

- All business or conference travel outside of the Greater Toronto Area must be pre-approved in writing by the Divisional Executive.
- Travel outside of Ontario must be pre-approved in writing by the CEO.
- All travel outside of the Greater Toronto Area must be economy class for air, rail or bus, or by car, in the most economical manner possible.
- Accommodation must be a single standard room at the most economical price – the lesser of the actual cost or government rate, where available.
- If meals are provided at the conference, then no meal reimbursements are permitted.
- Meals not covered in conferences will be reimbursed at actual costs and cannot exceed the rates in the section of Business Meal Expenses in these guidelines.
- For travel outside Canada, the meal rate shall be the same as the Canadian Dollar equivalent in the Business Meal Expenses section of these guidelines. Reimbursement for expenses in foreign currency shall be based on the exchange rate on the date when the employee incurred the expense.
- Claims for Conference or Business travel must be made within 30 days of returning from the Conference or Business travel.
- Travel advances may be available with the pre-approval of the Divisional Executive.
- These travel rules apply to staff, the board of directors and tenants.

Examples of Eligible Expenses

- Conference registration
- Reasonable incidentals are permitted (e.g. travel to and from transportation terminal, taxis, parking, telephone calls and faxes).
- Hotel room cost
- Trip cancellation insurance
- Business telephone calls
- Internet connection charges if internet service is required for business purposes.
- Vehicle rental

Examples of Ineligible Expenses

- Personal expenses
- Sightseeing expenses
- Medical Insurance
- For vehicle rentals, traffic and parking violations will not be reimbursed.

What do you need for Reimbursement?

- Written pre-approval.
- Original itemized receipt showing items consumed for all reimbursement of meals.
- Itinerary confirming travel dates and airline bookings.
- Reimbursement of conference registration fees must include a copy of the conference brochure confirming the cost and conference dates.
- Reimbursement of hotel costs must include an original hotel invoice itemizing room costs and other incidentals.

Transportation Expense

Definition

Transportation associated with business-related activities that are not covered by the Mileage Reimbursement Policy.

General Guidelines

- Employees must travel by the most economical manner. Local public transportation including hotel/airport shuttles should be used wherever possible.
- For local TTC travel, tokens should be obtained from the business unit's petty cash custodian. Tokens must be signed for by the person receiving the tokens and the destination/purpose must be identified.
- TTC passes may be given to students with Divisional Executive approval.
- TTC passes may also be given to employees where it is more economical to provide a monthly pass than individual tokens.
 - In such cases, the employee must get written pre-approval from the Divisional Executive by providing a written explanation on why a TTC pass is more economical than individual tokens.
 - The pre-approval can be granted for a maximum of three (3) months at a time.
- Taxis for business-related trips may be justified in cases where:
 - Group travel by cab is more economical than the total cost of having individuals travel separately by public transit or shuttle;
 - Transport of work-related baggage or parcels is required; or
 - Taking a cab allows you to meet an unusually tight schedule for meetings.
- Cabs or other modes of commercial transportation between home and normal work location, are only allowed in exceptional circumstances such as:
 - Weather, health or safety conditions indicate it is the best, appropriate option; or
 - Transport of work-related baggage or parcels is required.
- Employee must identify business purpose for any car rental.
- For car rentals, the driver must be an employee of Toronto Community Housing. Third-party drivers are not allowed where Toronto Community Housing funds are used to pay for rental fees.

Examples of Eligible Expenses

- Tokens for staff for business related transportation.
- Taxi for business-related travel, using taxi chits and pre-approved by Divisional Executive. Divisional Executives may delegate (in writing) meal approvals to direct report Directors.
- Tips -- tipping for taxis should not exceed 10%.
- For rental cars – rental fees, insurance coverage, and gasoline cost. Rental cars rates must be for "Standard car" rates or those less costly.
- On street or private/public parking lot fees.

Examples of Ineligible Expenses

- Highway tolls related to travel between home and normal work location.
- Charges for damage to vehicle, towing fees, traffic fines or car wash fees.
- Rides on cabs or other modes of transportation between home and normal work location, except under what is described above.

What do you need for Reimbursement?

- Written pre-approval for expenses.
- For reimbursement of expense related to taxi rides, the employee must provide an original receipt with the date and the “to” and “from” destinations filled out by the taxi driver. Credit card receipts and statements will not be accepted.
- Original receipts are required for rental car expenses that includes the date of rental, model of car, rental rate and any insurance purchased.

Professional Membership and Association Fees Expense

Definition

Fees for when an employee is required to carry a professional designation for the performance of job duties or where, in the opinion of the Divisional Executive, membership will benefit job performance.

General Guidelines

- Expenses must be pre-approved by Divisional Executive.
- Employee must identify how a membership is relevant to Toronto Community Housing's business.
- Payment must be made directly to the professional body whenever possible.
- Where appropriate, corporate memberships (rather than individual memberships) should be considered to save on costs.

Examples of Eligible Expenses

- Memberships required for professional designations.

Examples of Ineligible Expenses

- Retail memberships
- Award, Reward or Affinity programs

What do you need for Reimbursement?

- Written pre-approval from Divisional Executive.
- Original receipt and confirmation of payment of expenses.

Gifts, Promotions and Donations Expense

Definition

Promotional items or gifts such as souvenir T-shirts, flowers, pens, etc.

General Guidelines

- Gifts should only be provided in exceptional circumstances, and not as a routine item, to third-parties in relation to service to Toronto Community Housing business needs. For greater clarity, staff and board members are not eligible for gifts.
- Awarding of gifts must be pre-approved by Executive Member.
- Requests for reimbursement for flowers and gifts must include an explanation on how it relates to Toronto Community Housing's business.
- Gifts should be of nominal value and cannot exceed \$30 (including taxes) per person.

Examples of Eligible Expenses

- Gift baskets/flowers for tenants for special occasions.
- Promotional items such as fridge magnets, souvenir T-shirts, pens, etc.
- Gifts to guest speakers.
- Recognition certificates or certificates of appreciation for tenants or staff. Costs for framing and/or frames for the certificates will not be reimbursed.

Examples of Ineligible Expenses

- Gifts to staff and board members.
- Flowers or cards to show sympathy due to illness/death. Such expenses should be borne by the employee.
- Flowers or cards for joyous occasions such as the birth of a child. Such expenses should be borne by the employee.
- Uniforms/clothing not in the collective agreement. Any branded items must be approved by Public Affairs.
- Donations must be made by Toronto Community Housing, the corporation, and not by individual employees. Donations by individual employees in their own name will not be reimbursed.

What do you need for Reimbursement?

- Written approval from Divisional Executive.
- Original receipts for the expenses.

Business Hospitality Expense

Definition

Breakfast, lunch, dinner and reception expenses incurred while hosting a Third Party. "Third Party" means people who are not Toronto Community Housing staff, the Board of Directors or tenants. Meals for the Board of Directors, staff and tenants shall be governed by the Business Meal Expense section of these guidelines.

General Guidelines

- All hospitality expenses must be pre-approved in writing by the Divisional Executive.
- Hospitality may be extended in an economical manner to government officials, business partners, non-profit groups and other third-parties if it facilitates Toronto Community Housing's business or is desirable as a matter of courtesy or protocol.
- In the case of hospitality events with vendors, staff are reminded of the Conflict of Interest Policy.
- Alcohol consumption for hospitality is discouraged. However, if alcohol is consumed at hospitality events, then the following requirements apply:
 - Divisional Executive must pre-approve the availability and consumption of alcohol;
 - Expenses are not extravagant and do not exceed the total cost of food;
 - Food must always be served when alcohol is available; and
 - Preference is given to Ontario wine, beer and spirits.
- Strike a balance between economy (the expenses represent a prudent use of public funds) and proportionality (the expenses reflect what is customary for such functions).
- The number of attendees should be limited to those necessary for the function and should be kept to a minimum.
- Events can be co-organized with other community groups. In such cases, the employee must have a written agreement with the community group on how expenses will be divided between the parties. This agreement must be approved by the Divisional Executive. Toronto Community Housing will only reimburse those expenses pre-approved by the Divisional Executive.

Examples of Eligible Expenses

- Space rental fees. The preference is to hold event on Toronto Community Housing or City of Toronto facilities. Written explanation and pre-approval of Divisional Executive required justifying alternate location.
- Venue decorations and set-up
- Catering
- Equipment rentals (stage, chairs, tables, sound systems, a/v equipment)

Examples of Ineligible Expenses

- Functions involving only staff are not hospitality functions and will not be reimbursed.
- Office social events, retirement parties and holiday celebrations.
- Payment to staff to organize event.
- Event costs for an event organized entirely by a third party with no Toronto Community Housing participation.

What do you need for Reimbursement?

- Written approval from Divisional Executive.
- Original detailed invoice from vendors, including:
 - Purpose of event
 - Date
 - Location
 - Type of hospitality (breakfast, lunch, dinner, reception, refreshments, etc.)
 - List of attendees
- A list of the guests that attended the event.