

# Director Expense Policy

March 2017

## Purpose

The purpose of this policy is: to set out the rules and principles for the reimbursement of expenses incurred while conducting RECO business to ensure fair and reasonable practices and to provide a framework of accountability to ensure the effective use of RECO resources in the reimbursement of expenses.

## Scope

This policy sets out the rules for reimbursing Director expenses for accommodation, travel, meals and other miscellaneous expenses incurred while conducting RECO business. This policy also applies to the Chairs and Members of Board and Statutory Committees.

## Principles

- Registration fees and other revenues are used prudently with a focus on ensuring RECO meets its mandate and achieves its strategic objectives.
- Expenses for travel, meals and hospitality support RECO's objectives.
- Legitimate, reasonable expenses incurred by Directors during the course of RECO business are reimbursed.
- Prior approval of expenses, where required by this policy, must be obtained.

## 1.0 Reimbursement Requirements

### 1.1 Reimbursement of Expenses

Claims for reimbursement of expenses shall be submitted on the Director Expense Report Form along with supporting receipts. Requests for Director Expense Forms should be submitted to the Manager, Executive and Board Operations. Expense claims must be approved by the Chair or CEO.

The Chair or CEO are responsible for reviewing the expenses and ensuring the validity, accuracy, eligibility of the expense, as well as confirming the appropriate supporting documentation has been submitted.

Expense reports cover calendar months and should be submitted within 60 days of the end of the month in which the expenses are incurred. Failure to submit expenses in a timely manner may result in disqualification for reimbursement.



## 1.2 Receipts

Original receipts and supporting documentation for: accommodation; air, rail or ground transportation; meals over \$5.00; and other items that may be covered by this policy must be provided and attached to the Director Expense Report Form. Credit card transaction slips are not considered receipts. Each receipt must provide a detailed itemized account of the expense incurred.

## 1.3 General

Reimbursement cheques are prepared every two weeks. Special cheque runs to accommodate individual Director needs will not normally be made without the prior approval of the Chair or CEO.

## 2.0 Travel

### 2.1 Accommodation

RECO shall arrange, book and pay for all accommodation where conveniently possible. Charges for room and tax are to be billed to RECO and will not appear on any personal bill. You may be required to provide personal credit card information when checking in in order to facilitate personal charges to your room.

If a Director wishes to make his/her own arrangements, reimbursement for accommodation shall be at a reasonable actual cost and should not exceed the amount set out in Appendix A.

Penalties for non-cancellation of guaranteed accommodation are the responsibility of the claimant and may only be reimbursed in exceptional circumstances.

### 2.2 Airplane

RECO shall arrange, book and pay for air travel where conveniently possible. If a Director wishes to make his or her own arrangements, actual expenses for economy airfare will be reimbursed. If travel is in excess of three hours, business class travel is permitted and will be reimbursed.

### 2.3 Train or Bus

Train or bus travel is permitted and will be reimbursed where it is the most practical and economical way to travel. A coach class economy fare is the standard. Prior approval must be obtained for business class travel.

### 2.4 Reimbursement for Mileage

RECO related business travel in a personal vehicle will be reimbursed at the rate set out in Appendix A. Where air service is available, but travel is by automobile, reimbursement for mileage will be limited to a total of the equivalent economy airfare.

### 2.5 Parking and Tolls

Reimbursement is provided for necessary and reasonable expenditures on parking, as well as tolls for bridges, ferries and highways. Parking and toll claims will be reimbursed when accompanied by receipts. There is no reimbursement for traffic or parking violations and/or related fees.



## 2.6 Taxis

Travel by taxi will be reimbursed where such travel is required. The cost of the travel must not exceed the cost of a reasonable, available alternative. Taxis may be appropriate in cases where: group travel by taxi is more reasonable than the total cost of individuals travelling separately by public transit; or the cost of a taxi is less than the cost of travel by personal and/or rental vehicle.

## 2.7 Rental Vehicles

Prior approval is required for the reimbursement of rental vehicles. If approved, RECO will reimburse expenses for the rental of mid-sized models or smaller vehicles. RECO will not reimburse for refueling charges, charged by the rental company for failing to refuel before returning the vehicle, if incurred. Luxury and sports vehicles are prohibited.

## 2.8 Public Transit

Local public transit including hotel/airport shuttles should be used whenever it is appropriate.

## 2.9 Tips/Gratuities

RECO may reimburse for reasonable gratuities for porter, hotel room services, and taxis. You must keep a record of gratuities paid. Examples of reasonable gratuities are set out in Appendix A.

## 2.10 Other/Miscellaneous

Reasonable incidental expenses for goods and services related to attendance at approved meetings or events on behalf of RECO, and which are required, may be reimbursed. Examples of incidentals that might qualify for reimbursement are:

- laundry, dry cleaning, pressing or shoe polishing services while traveling on RECO business for more than two consecutive nights
- internet connections, calls related to RECO business, or business services such as facsimile or photocopying if necessary

## 3.0 Meals

Only meals necessitated by travel or attending a RECO business function will be reimbursed.

### 3.1 Meal Claim Limits

The limit for meal claims, including taxes and gratuities, are set out in Appendix A.

## 4.0 Alcohol

Alcohol cannot be claimed and will not be reimbursed as part of a travel or meal expense.



## 5.0 Hospitality

Hospitality is the provision of food, beverages, accommodation, or other amenities to persons who are not employed by RECO or covered by this policy. Hospitality should be economical and appropriate to facilitate RECO business or be considered desirable as a matter of courtesy. The cost of any alcohol should not exceed the cost of the food. Preference should be given to wine, beer and spirits produced in Ontario. The purpose of the hospitality must be clearly documented and submitted with the expense claim, noting the purpose and the names of the individuals or group involved.

## 6.0 Exceptions

The Chair and/or CEO may approve Director expenses that are not within the scope of this policy or exceed the amounts set out in this policy provided such expenses:

- Meet the spirit and intent of this policy;
- Are reasonable and appropriate for the circumstances;
- Withstand the test of public scrutiny.

## 7.0 Transparency

This policy shall be made publicly available on RECO's website.



## Appendix A

### Mileage, Accommodation and Meal Claim and Other Expense Rates

<b>Accommodation</b>	\$200.00 per night plus taxes
<b>Mileage</b>	52 cents per kilometer
<b>Meal Claim Limits</b>	
Breakfast	\$20.00
Lunch	\$30.00
Dinner	\$65.00
<b>Examples of reasonable gratuities</b>	10% to 15% on a restaurant meal 10% on a taxi fare \$2 to \$5 for housekeeping in a hotel \$2 to \$5 per bag for a porter

