

**MAINSTAY HOUSING**

**CORPORATE POLICIES AND PROCEDURES**

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**TRAVEL EXPENSE POLICY**

Revised November 2012

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**Approved Date:**

**Policy**

**Application:**

This policy applies to all expense reimbursements to employees attending conferences or business meetings on behalf of Mainstay Housing while away from Toronto.

**Policy:**

Mainstay Housing shall reimburse its employees for reasonable expenses incurred by them on behalf Mainstay Housing or in the course of Mainstay Housing business. Expenses will be allowed when incurred in accordance with the Expense Guidelines and may be claimed in accordance with the prescribed Procedures for Reimbursement of Expenses. All expense claims are subject to audit.

**Procedures:**

**Applicability**

This Procedure and its related Expense Guidelines apply in respect of expenditures incurred by individuals who are to be reimbursed from Mainstay Housing operating funds or special project funds.,

**PROCEDURE**

**Form of Claim**

1. Claims for reimbursement shall:
  1. be submitted on a Mainstay Housing Travel Expense Form
  2. be expressed in Canadian dollars at the rate of exchange in effect at the date of conversion;
  3. be accompanied by original receipts, invoices or vouchers or travel ticket stubs
  4. be clearly identified by date, type of expense and purpose;
  5. recorded by day
  6. be signed by the claimant
  7. be submitted separately by each individual involved in trip
  8. Be submitted to Supervisor for approval within 5 days of conference

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##### **Authorization**

2. The claim shall be signed by the person who has signing authority for the department to be charged.
3. A claim from an individual who has signing authority or who is the department head shall be signed by the person to whom the claimant reports.
4. A claim of less than \$2,000 shall be signed by the claimants manager, a claim \$2,000 and less than \$5,000 by Manager and Director and a claim of \$5,000 or more by the Manager, Director and Executive Director.
5. All claims by Executive Director must be signed by the board representative.

##### **Responsibility of Approval Authority**

6. The person responsible for approving claims shall determine whether the expenses being claimed are valid and eligible; have been incurred in compliance with Mainstay policies and guidelines; have been adequately documented in accordance with the Documentation Standards stated in this Procedure; and that sufficient funds remain in the department budget to cover the expenditures.

##### **Unauthorized Claims**

7. Claims which have not been properly prepared, authorized or supported by documentation shall be returned to the claimant by the Finance Department, with reasons given for not processing the claim.

##### **Processing of Claims**

8. Claims made hereunder shall be submitted to the Finance Department.
9. All expense claims are subject to subsequent audit.
10. Ineligible expenses identified through an audit shall be reimbursed to Mainstay by the claimant.

##### **EXPENSE GUIDELINES**

###### **1. Guidelines to be followed:**

While Mainstay will reimburse reasonable expenses incurred by employees while on Mainstay business, it has also established Guidelines as to what will be considered reasonable in most cases. If expenses are to be incurred outside of the Guidelines, then prior approval by the Executive Director is required. If unforeseen expenses outside of the guidelines are incurred, then written approval must be obtained prior to making the reimbursement claim.

###### **2. Limitations on Reimbursable Expenses:**

Mainstay will not reimburse the following expenses:

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- expenses which are being claimed by an employee as a tax deduction;
- expenses which are recoverable from a third party;
- payments which would be taxable income in the hands of the recipients, including claims for stipends or other forms of remuneration of any sort;
- claims for purchases of goods or services that do not comply with Mainstay Policy and Procedure late payment interest on credit cards;
- parking, traffic or other fines and penalties;
- reimbursements for the value of travel reward points;
- expenses not incurred for business purposes;
- expenses related to travel companions;
- childcare expenses;
- credit card annual fees;
- gift purchases for employees;
- purchase of alcoholic beverages
- charges to a hotel room for personal items such as phone calls, video rentals, room service etc
- Expenditures not previously submitted for reimbursement that is older than 6 months.

#### **3. Eligible Expense Criteria:**

##### 3.1 Travel:

- 3.1.1 Employees shall be reimbursed for the most direct and economical mode of travel available, considering all of the circumstances.
- 3.1.2 Employees shall not be reimbursed for additional costs incurred for indirect routes or stopovers taken for personal reasons.
- 3.1.3 Personal automobile use for business travel will be reimbursed only by way of an all inclusive mileage allowance at a rate to be established from time to time. This allowance is designed to reimburse the claimant for all costs, including fuel, insurance, repairs, and maintenance. (See Vehicle Allowance, Appendix A.)
- 3.1.4 Trip cancellation insurance will be reimbursed.

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3.1.5 Out-of-country medical insurance is an eligible expenditure only if the employee is not otherwise covered under Mainstay's employee benefits plan. Employees are advised to consult with the Human Resources, before purchasing such insurance.

#### 3.2 Accommodation:

3.2.1 Employees shall be reimbursed for reasonable accommodation expenses, considering all of the circumstances.

3.2.2 Where accommodation is provided privately (e.g. in a private residence) and is preapproved by the Executive Director or designate from time to time, Mainstay will reimburse a gratuitous amount per night in accordance with Appendix A.

3.2.3 Only hotel reservations can be charged to the corporate credit card

#### 3.3 Meals:

3.3.1 Employees shall be reimbursed for reasonable and appropriate meal charges actually incurred while on Mainstay business and shall be guided by the meal allowance rate (Appendix A).

#### 3.4 Hospitality:

3.4.1 Employees shall be reimbursed for hospitality expenses incurred in the course of Mainstay business, as appropriate. Prior approval of Executive Director is required for the incurrence of Hospitality expenses.

3.4.2 Appropriate hospitality charges include:

- events hosted or sponsored for the purpose of promoting Mainstay's work or enhancing its image;
- meals which are related to the transaction of Mainstay business; and;
- Hosting fellow employees in circumstances where the nature and sensitivity of the Mainstay business discussion requires privacy.

3.4.3 As required, at the request of the approval authority , the claimant shall provide a written account of the agenda and business items transacted or discussed when hosting fellow employees under 3.4.2 above.

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3.4.4 Expenses associated with the social hosting of fellow employees normally require authorization in advance and are eligible only in certain circumstances - for example, situations related to an extended workday; or to the recognition of job performance, promotion or retirement.

3.5 Multiple Employee Claim:

When a claim is submitted for expenses incurred by more than one employee from the same department (e.g., a meal or travel expenses for a group event where more than one employee is involved), the employee who holds the most senior position shall normally arrange payment and submit the claim for reimbursement. Where a multiple employee claim includes expenses incurred by the signing authority or department head, the claim shall be signed by the person to whom that individual reports (per #3 in the Procedure above).

3.6 Telephone Charges:

Employees shall be reimbursed for long distance business calls made from their home or while on a business trip.

#### **4. Documentation Standards**

4.1 Claims for expense reimbursement shall be accompanied by original receipts, invoices, vouchers or other evidence of travel (e.g., boarding passes, print-out of e-mail receipts for tickets issued electronically, car rental agreements, etc.).

4.2 Claims for hospitality reimbursement shall be accompanied by original receipts and shall clearly state the business purpose and identify the parties involved.

4.3 If on a rare occasion an original receipt is lost, a memo shall be completed outlining expenses incurred and attached to the expense reimbursement claim.

4.4 To expedite the processing of travel expense reimbursement claim, along with the documents described in paragraph 4.1, the following information should be provided: purpose of trip; dates and destinations; details of daily expenditures during the trip; travel arrangements; and details of any vehicle used.

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**Appendix A**

**Travel Allowances**

Mainstay Housing reimburses reasonable expenses incurred by claimants when they travel or attend conferences outside of the Greater Toronto Area while on Mainstay Housing business.

**Maximum Meal Allowance** (including gratuities and taxes)

Where meals are not included as part of another reimbursable item such as conference registration fees.

<b>Location</b>	<b>Breakfast</b>	<b>Lunch</b>	<b>Dinner</b>	<b>Total by Day</b>
Canada	\$10.00 CAD	\$15.00 CAD	\$30.00 CAD	\$55.00 CAD
Outside Canada or United States	\$10.00 USD	\$15.00 USD	\$30.00 USD	\$55.00 USD

**Vehicle Allowance**

\$0.45 per kilometer

**Allowance for Incidental Expenses without Receipts** (for example - porter fees, telephone calls.

\$10.00 per day to a maximum of \$100.00 per trip. The incidental expenses to be listed in expense summary.