

Travel, Meal and Hospitality Expenses Policy

1. Purpose and Scope

This policy sets out the principles, accountability framework and rules for reimbursing all travel, meal and hospitality expenses while undertaking business on behalf of the Condominium Management Regulatory Authority of Ontario (CMRAO).

This policy applies to:

- Claimants: Board members, appointees, committee and sub-committee members, advisory committee members, employees, and contract staff or external persons retained by the Authority that request the reimbursement of travel, meal and hospitality expenses that are eligible for and incurred on behalf of the Authority; and
- Approvers: Those with responsibility for approval of travel and expense reimbursement including the Board as a whole, the Board Chair, Board members, and the Chief Executive Officer/Registrar, and those personnel with delegated approval authority.

2. Principles

- The Authority is accountable for the funds received under the *Condominium Management Services Act, 2015* used to reimburse travel, meal and hospitality expenses. These expenses support the Authority's business objectives, and must be prudent and responsible.
- The Authority is transparent to all stakeholders. The requirements for incurring and reimbursing travel, meal and hospitality expenses must be clear, easily understood, and available to the public. Plans for travel, meals, accommodation and hospitality are necessary but must be economical, with due regard for health and safety.
- Legitimate authorized expenses incurred during the course of the Authority's business shall be reimbursed.



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3. Accountability Framework

- Appropriate approvals must be obtained in writing before incurring expenses. If no prior approval was obtained, then a satisfactory written explanation must be provided.
- Prior written approval is required for travel (see Appendix A for more information).
- Prior written approval of the Chief Executive Officer/Registrar is required for hospitality events where alcohol will be served. If the event is being hosted by the Chief Executive Officer/Registrar, the Board Chair must provide prior written approval.
- Expenses incurred by the Chair will be approved by the Secretary/Treasurer of the Board.
- Expenses cannot be self-approved.
- Original, itemized receipts¹ must be submitted with all claims (credit card slips are not sufficient). If there is not an itemized receipt, then a satisfactory written explanation must be submitted, and the expense may not be approved.

4. Mandatory Requirements

- Other options for meetings should be considered before travel is approved, including audio, video or web conferences.
- Alcohol may not be claimed by an individual and will not be reimbursed as part of a travel or meal expense.
- Hospitality² may be extended by the Authority to people who are not engaged in work for the Authority if it can facilitate the Authority's core business and when it is considered desirable as a matter of courtesy or protocol. Food must always be served at hospitality events where alcohol is available, and the cost of any alcohol should not exceed the cost of the food.
- Social events for the Authority's employees, such as luncheons, picnics, farewell functions and celebrations are not reimbursable. Food and beverages served at these events must be contributed by staff.
- Consultants and other contractors will not be reimbursed for any hospitality, incidental or food expenses. However, where the contract between the Authority and a consultant provides for reimbursement of reasonable expenses for travel by air, rail or car or for hotel accommodation, the Authority shall reimburse these expenses in accordance with this policy, provided that they are approved in advance.

¹ Original document identifying the vendor with the date and amount of each expense item paid by the claimant.

² The provision of food, beverage, accommodation, transportation and other amenities.

- Claims must be submitted within 60 (sixty) days of the end of the month in which the expense was incurred. Failure to do so could result in disqualification for reimbursement.
- Overpayments are to be considered a debt owing to the Authority which must be reimbursed.
- Good record-keeping practices must be maintained for verification and audit purposes.

5. Eligible Reimbursable Expenses

The Authority will reimburse direct out-of-pocket expenses for business purposes. Expenses of a personal nature are not eligible for reimbursement.

Eligible expenses include but are not limited to:

- Use of privately owned vehicle or business purposes (see Appendix B for reimbursable rates);
- Meals when travelling for business or business lunches/dinners (see Appendix B for reimbursable rates);
- Food/Refreshments for business meetings hosted by the Authority
- Transportation and accommodation when travelling for business purposes (see Appendix B for reimbursable rates); and
- Parking, taxi fare or public transportation when away from the workplace.

Non-eligible expenses include but are not limited to:

- Personal items, personal entertainment, personal care;
- Recreational items related to accommodation costs (mini-bar, video rental);
- Traffic, towing and parking violations;
- Travel costs for a regular commute between home and the Authority;
- Vehicle insurance on a privately-owned vehicle while on the Authority's business;
- Expenses incurred on behalf of family or friends; and
- Expenses not directly tied to conducting business of the Authority.

6. Reimbursement Records

Records must be maintained for verification and audit purposes. Expense claims must include original or scanned itemized receipts (credit card slips are not sufficient). In the absence of an itemized receipt, a written explanation of why the receipt is unavailable must be submitted and a description itemizing and confirming the expense must be provided. Overpayment is considered to be a debt owing to the CMRAO and must be repaid.

Expenses for business meals require receipts and must adhere to the amounts allowed. The expense form is completed on a monthly basis and submitted to the Manager, Office of the CEO for processing.

Appendix A: Approvals Required for Travel

Travel Destination: Ontario

CMRAO Chair: N/A

CMRAO Board Member: CMRAO Chair

Chief Executive Officer/Registrar: N/A

Stakeholder Advisory committee member: Chief Executive Officer/Registrar

CMRAO Staff: Chief Executive Officer/Registrar

Travel Destination: Canada and United States

CMRAO Chair: CMRAO Board of Directors

CMRAO Board Member: CMRAO Chair

Chief Executive Officer/Registrar: CMRAO Chair

Stakeholder Advisory committee member: CMRAO Chair

CMRAO Staff: Chief Executive Officer/Registrar

Travel Destination: Outside Canada and United States

CMRAO Chair: CMRAO Board of Directors

CMRAO Board Member: CMRAO Chair

Chief Executive Officer/Registrar: CMRAO Chair

Stakeholder Advisory committee member: CMRAO Chair

CMRAO Staff: CMRAO Chair

Appendix B: Reimbursement Rates for Eligible Expenses

Meals

Expenses incurred for meals (including taxes and gratuities) are reimbursed up to the following daily limits:

Breakfast.....	\$10.00
Lunch.....	\$12.50
Dinner.....	\$22.50

Transportation

The reimbursement rate for the use of a privately owned vehicle is 0.40 per kilometres. Adequate vehicle insurance, including business use coverage must be in place, but will not be reimbursed by the Authority.

The Authority will reimburse economy class air and train travel. Ground transportation to and from the airport or train station will also be covered.

Vehicle rentals must be based on the most economical size of vehicle for the required task and number of occupants. The cost of Third Party Automobile, Property Damage, and Personal Injury Liability insurance will also be reimbursed.

Parking, tolls for bridges, ferries and highways will also be reimbursed.

Accommodation

The Authority will reimburse single accommodation in a standard room of an economy class hotel.

Reasonable calls to home on a nightly basis, and internet connection costs, will also be covered.

Managerial Discretion

Approvers have the discretion to depart from these rates if the expense is consistent with the principles, accountability framework and mandatory requirements outlined in this policy, and the rationale is duly documented on the expense claim.