

# THE AGENCY FOR CO-OPERATIVE HOUSING

## POLICY MANUAL

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3.2.1: Financial Accountability

**REVIEW CYCLE:**

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**AUTHORITY:**

Board of Directors

**DUE FOR NEXT REVIEW:**

November 2023

**SUBJECT:**

Director Compensation and Expenses

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### 1. Introduction

The purpose of these guidelines is to ensure that members of the Board of Directors are compensated appropriately for their service and reimbursed for expenses properly incurred; to promote economy in the use of the Agency's resources; and to assist in keeping the Agency's governance costs within budgeted amounts.

### 2. Compensation

2.1 Directors will be compensated for their service as follows:

- (a) An honorarium of \$400 for each full day and \$200 for each half-day or less will be paid for time spent travelling to or attending meetings of the Board of Directors or its committees or task forces, whether in-person meetings or video- or teleconferences.
- (b) The total honorarium paid for a single calendar day, whether for travel, meeting time or both, will not exceed \$400.

2.2 Directors will not otherwise be remunerated in their capacity as directors or officers.

2.3 The Agency will issue T4 slips following each calendar year reporting honoraria paid to directors.

**3. Accommodation**

- 3.1 Directors are expected to ask Agency staff to arrange their hotel accommodation when travelling on Agency business.
- 3.2 Agency staff will arrange suitable hotel accommodation for board meetings for all out-of-town directors.

**4. Meals**

For each day or part day spent travelling on Agency business, directors are entitled to a meal allowance for each breakfast, lunch and dinner, according to the time of day, if the meal was not provided free of charge or included in the cost of transportation. Once this meal allowance has been paid, directors may not claim any additional sum for meals or for gratuities associated with meals. Meal allowances will be paid at rates specified for the federal public service by the National Joint Council of the Public Service of Canada.

**5. Incidentals**

- 5.1 Directors are entitled to an allowance for incidental expenses incurred while travelling on Agency business.
- 5.2 Incidental expenses include such items as gratuities (other than those related to meals and taxi use), laundry, dry cleaning, depreciation of luggage and other personal supplies and services for which no other reimbursement or allowance is provided and that can be attributed to a period of travel.
- 5.3 The incidental-expense allowance will be paid at rates specified for the federal public service by the National Joint Council of the Public Service of Canada.
- 5.4 An incidental-expense allowance is due for each day or part day spent in travel when the Agency has authorized overnight accommodation.

**6. Transportation**

- 6.1 The Agency will reimburse directors for reasonable and necessary transportation expenses actually incurred in the performance of their duties, as follows:
  - (a) where the director uses his or her own car, kilometrage at the Treasury Board of Canada rate for Ontario, to a maximum of 200 km;
  - (b) the cost of air, rail or bus travel, as appropriate;

- (c) taxi or parking costs;
- (d) car-rental, insurance and gas costs for inter-city travel;
- (e) where the director rents a car to travel within the destination city, the lesser of the car-rental, insurance, gas and parking costs actually incurred or the estimated cost of necessary travel by taxicab.

6.2 Directors are expected to take advantage of reduced airfares whenever possible. The Agency will pay for full economy-class airfare when lower-cost fares are unavailable. Business-class train travel is encouraged unless the cost exceeds the regular economy-class airfare.

## **7. Entertainment and Promotion**

Unless specifically authorized by the Board of Directors, directors may not receive funds for entertainment and promotion purposes.

## **8. Child and Elder Care**

8.1 On presentation of receipts, the Agency will reimburse directors for reasonable and necessary child- or elder-care expenses incurred beyond the claimant's normal child- or elder-care expenses while attending Agency meetings.

8.2 The Agency will not reimburse travel and hotel expenses for accompanying children above the claimant's own reasonable and necessary expenses.

## **9. Evidence of Expenses Incurred**

9.1 All expense claims, except for meal and incidental allowances and public-transit expenses, must be substantiated by receipts and must indicate the nature of the activity carried out on the Agency's behalf.

9.2 Directors are encouraged to retain, for income-tax purposes, receipts for actual meal expenses incurred.

## **10. Filing of Expense Reports**

Expenses must be claimed within one month of the end of the month in which they were incurred. The Agency is not obliged to honour late claims.

**11. Accountable Advances**

A director required to travel out of town on Agency business may request an accountable advance to defray anticipated travel expenses. The Agency must receive a full accounting of expenses charged against the advance, along with any unspent funds or a claim for expenses incurred in excess of the advance, within one month of the end of the calendar month in which the travel was completed. The Agency will issue no further advances without having received both.