



POLICY SECTION: FINANCE
SUB-SECTION: MISCELLANEOUS
POLICY NAME: EMPLOYEE EXPENSES
POLICY NO: F.M. 01

Date Approved: April 20, 2011	Date of Next Review: December 2026	Dates of Amendments: October 19, 2017
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Cross References:

Ontario Public Service (OPS) Travel, Meal and Hospitality Expenses Directive

Public Sector Expenses Review Act, 2009

Broader Public Sector Expenses Directive (Ontario)

Broader Public Sector Perquisites Directive (Ontario)

Broader Public Sector Accountability Act, 2010

Trustee Services and Expenditure Policy (T.17)

TCDSB Employee Travel Allowance Guidelines

Appendices: Meal and Mileage Reimbursement Rates

Purpose:

The objective of this policy is to comply with the Broader Public Sector Expenses Directive which took effect April 1, 2011 (amended January 1, ~~2017~~ 2020) in a manner that achieves value for money while treating all employees both fairly and equitably. All expenditures related to employee expenses will be made available for Freedom of Information (FOI) requests.

Scope and Responsibility:

This policy applies to any person in the TCDSB making an expense claim. The Director is responsible for this policy with the support of the Payroll and ~~Business Services~~ Finance departments.



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Alignment with MYSP:

Living Our Catholic Values
 Strengthening Public Confidence
 Achieving Excellence in Governance
 Providing Stewardship of Resources
 Inspiring and Motivating Employees

Policy:

Unless previously negotiated or identified contractually, the Toronto Catholic District School Board shall reimburse employees for reasonable expenditures incurred on the Board's behalf in the execution of their duties. This process is based on widely accepted best practices and must be both transparent and accountable.

Regulations:

Approval

1. All employees are required to obtain the appropriately designated approval prior to committing to or incurring an expense. Approval should also be contingent on budget availability and total ongoing cost. Expenses must be submitted to at least one level higher than the employee, starting at the level of Manager. In the case of the Director of Education this would be the Chair of the Board or his/her delegate.
2. Approvers are only authorized to approve expenses that were incurred in the performance of organizational business within the context of this policy. Approvers are only authorized to approve expenses that include all appropriate documentation itemized in the SAP Concur online employee expense reimbursement system. ~~on the approved expense form for reimbursement.~~



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In situations when a payment must be made without the appropriate documentation available a written explanation must accompany the expense form. Reimbursement will be at the discretion of the ~~Associate Director, Business Services~~ Chief Financial Officer and Treasurer.

3. All travel outside of the province of Ontario must first have the written permission of the Director of Education.

Documentation

4. Requests for reimbursement must be made ~~on either a Payroll Expense Form or an Employee Expense Form~~ in the SAP Concur online employee expense reimbursement system and must have all original itemized receipts images attached and indicate the date and nature of each charge. The expenses will be reviewed and approved by the Department Head/Principal or the designated authorized Concur approver, starting from the Manager level and higher. Approved expenses will be reimbursed through the Board's payroll system. Individual cheques will not be issued.

Equipment

5. Equipment issued by the TCDSB will remain the property of the Board and will be returned either when it is no longer useful to the employee, it is replaced or the employee leaves the employment of the Board.
6. The employee shall reimburse to the TCDSB any expenditure incurred due to personal use of the equipment.
7. Where a TCDSB standard or contract for equipment has been established the employee will choose this standard or receive written permission from the standard holder exempting them from this standard. Any contracts or purchases entered into by employees without prior approval will become the responsibility of the employee.



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8. Consumables for Board issued equipment should be sourced from Board approved vendors using a purchase order or TCDSB purchasing card whenever possible.

Working from Home

9. Working remotely is a privilege and requires that employees have access to high-speed internet in order to perform the basic duties of their position. TCDSB does not provide nor reimburse for home internet access.
10. Individuals may decide where TCDSB issued peripherals (e.g., monitors) will be primarily located (i.e., at home or at the office). Additional peripherals will not be supplied and any additional supplies or consumables for work at home (e.g., printer, paper, toner) will not be reimbursed.

Home Technology

11. The Board will reimburse employees for long distance or cell phone charges incurred on a personal line for Board business by way of ~~an approved employee expense form~~ the SAP Concur online employee expense reimbursement system with original receipts images and documentation attached.

Travel and Professional Development

12. Employee expenses incurred on Board business including attending conferences, conventions and other professional development activities as an approved representative of the TCDSB shall be reimbursed as follows:
 - a. Prior approval will be obtained from the appropriately designated individual and/or Superintendent before any costs or commitments are incurred.



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- b. Employees shall be reimbursed for out-of-pocket travel expenses incurred while on Board business. Eligible expenses include:
 - i. A rate per kilometer to be aligned with the Canada Revenue Agency prescribed rate and amended from time to time annually, as required.
 - ii. Paid parking associated with the travel.
 - ii. TTC tokens or day passes.
- c. Allowable expenses for an approved representative will be determined as follows:
 - i. Course, conference, workshop or registration fees or charges.
 - ii. Meals at reasonable cost during the scheduled event which are not included in registration. ~~The maximum daily charges for 3 meals should not exceed the rates published by the Ontario Public Service (OPS) Travel Meal and Hospitality Expenses Directive~~ Reimbursement for meals will be limited to the applicable rates established under this policy. Expenses for alcoholic beverages will not be reimbursed and must be deducted from the bill.
 - iii. Mileage and parking expenses for use of a personal vehicle.
 - iv. Public transportation at cost.
- d. Standard hotel accommodation with prior approval. It is expected that one call of reasonable length, per day to your residence is appropriate while traveling on Board business.
- e. Transportation costs at Economy Class or the lowest fare practical for conferences or conventions outside of the GTA. This could include air, rail or vehicle rental if a personal vehicle is not available or practical.
- f. Other business expenses at the lowest cost option (telephone, fax and internet).
- g. Reasonable gratuities for porter, hotel room services and taxis.



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- h. The following will not be reimbursed:
- i. Recreational costs (fitness facilities, video rentals, mini bar charges, golf tournament fees, etc.)
 - ii. Alcoholic beverages.
 - iii. Ticket costs for theatre, concert, movie or sporting events.
 - iv. Purchase of promotional items.
 - v. Parking tickets, traffic violations or other automobile expenses not listed above.
- i. All expense claims for travel allowance, mileage, ~~must be submitted to Payroll using a fully completed payroll expense form.~~ Claims for parking, transit, ~~medical notes~~, taxis, etc. will be submitted to the ~~Business Services Department~~ using the SAP Concur online employee expense reimbursement system ~~a fully completed employee expense form and when appropriate may be paid from petty cash.~~ All itemized receipts ~~images~~ must be attached, where required, and a brief description of the purpose of the expense will accompany the request.
- j. Unless otherwise specified, all requests for employee reimbursement must be ~~received~~ entered and approved in the SAP Concur online employee expense reimbursement system ~~either Payroll or Business Services with the appropriate approval~~ within 90 days of the date of the ~~event~~ expense was incurred. Expenses incurred prior to the Board's year end of August 31st must be submitted by September 30th for reimbursement. Failure to comply with these deadlines ~~will~~ ~~may~~ result in the ~~form~~ request being returned unpaid.
- k. Exceptions to this policy and resolution of any dispute arising shall be at the discretion of the Director of Education ~~or Chief Financial Officer and Treasurer.~~



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Automobile Expenses

13. All employees not subject to a collective agreement who use their automobile on Board approved business shall be reimbursed mileage at the per kilometer rate as prescribed by the Canada Revenue Agency (CRA) ~~the equivalent rate paid by the Province of Ontario to its employees~~ and will be reviewed on an annual basis as part of the budget process.

Meals

14. Meals will be reimbursed to salaried non-union personnel whose work requires them to attend meetings or perform required duties beyond the working day and a meal is not provided otherwise.
15. To qualify, an employee must work a minimum of three hours beyond the working day and it must be approved by their immediate supervisor or equivalent. A receipt will be required for reimbursement and the meal should have been eaten by the employee in order to be eligible.
16. Reimbursement will be made using the SAP Concur online employee expense reimbursement system ~~by way of an approved employee expense form~~ with all receipts images and documentation attached. The expenses will be reviewed and approved by the Department Head/Principal or the designated authorized Concur approver, starting from the Manager level and higher. Expenses cannot be submitted later than 90 days past the ~~event~~ date the expense was incurred.
17. Reasonable meal rates will be maintained in accordance with the Broader Public Sector Expenses Directive, and amended from time to time as required to ensure the rate per meal is fair and appropriate.



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Out-of-Pocket Expenses

18. Employees are expected to follow the Board's Purchasing Policy which requires the use of a Purchase Order or Departmental Purchasing Card for supplies. Occasionally, employees may be required to purchase supplies out of pocket for which they will be reimbursed provided it was pre-approved.

19. Employees will be reimbursed for out-of-pocket expenses for supplies as per the following:

- I. The employee's appropriately designated supervisor will approve of the purchase expense prior to the purchase being made.
- II. Reimbursement must be made using the SAP Concur online employee expense reimbursement system on an Employee Expense Form and be submitted to Accounts Payable within 90 days of the purchase. The form submission will must have all original and itemized receipts images attached and will indicate the date and nature of each charge.

Definitions:

Ontario Public Service (OPS) Travel, Meal and Hospitality Expenses Directive (Ontario Management Board of Cabinet, November 2004; amended January 1, 2017 2020)

This directive sets out the rules guidelines for government employees, appointees, contractors and other designated persons to claim reimbursement for work-related travel, meal and hospitality expenses.

Broader Public Sector Expenses Directive (Ontario, updated January 1 2020 February 23, 2017)

This directive sets out the requirement for designated broader public sector (BPS) organizations to establish rules guidelines related to perks in cases where perks are provided through public funds.



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Broader Public Sector Perquisites Directive (Ontario)

The requirements set out in this document raise the level of accountability and transparency for designated broader public sector (BPS) organizations, contributing to greater alignment with the high standards expected in Ministries and agencies of the Government of Ontario.

Evaluation and Metrics:

The effectiveness of the policy will be determined by measuring the following:

1. Meal and Mileage Reimbursement rates are reviewed annually by the Payroll and ~~Business Services~~ Finance departments.
2. The Annual Budget Estimates ~~report to Board~~ includes budget provisions for employee expenses.