



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

Date Approved: April 20, 2011- Board	Date of Next Review: October 2022	Dates of Amendments: October 19, 2017
--	---	---

Cross References:

Ontario Public Service (OPS) Travel, Meal and Hospitality Expenses Directive (Ontario Management Board of Cabinet, November 2004; amended January 1, 2017)
Public Sector Expenses Review Act, 2009
Broader Public Sector Expenses Directive (Ontario, updated February 23, 2017)
Broader Public Sector Perquisites Directive (Ontario)
Broader Public Sector Accountability Act, 2010 (Part IV – Expense Claims: Allowable Expenses)
Trustee Services and Expenditure policy (T.17)
TCDSB Employee Travel Allowance Guidelines- Revised

Appendices: Meal and Mileage Rates; Travel Directive Allowances

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)** 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 Departments.



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

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 the most senior manager available for approval and they should be at least one level higher than the applicant. 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 on the approved expense form for



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

reimbursement. 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.

3. All eligible expenses incurred must be claimed for reimbursement by the most senior staff member present.
4. All travel outside of the province of Ontario must first have the written permission of the Director of Education.

Documentation

5. Reimbursement must be made on either a Payroll Expense Form or an Employee Expense Form and will have all original itemized receipts attached, indicate the date and nature of each charge and have the approval of the attendee's authorized supervisor.

Equipment

6. Products and services issued by the TCDSB will remain the property of the TCDSB 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 TCDSB.
7. The employee shall reimburse to the TCDSB any expenditure incurred due to personal use of the equipment.
8. 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



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

purchases entered into by employees without prior approval will become the responsibility of the employee.

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

Home Technology

10. 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 with original receipts and documentation attached.

Travel and Professional Development

11. 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.
 - b. Employees shall be reimbursed for out of pocket travel expenses incurred while on Board business. Eligible expenses include:
 - i. A rate per kilometer not to exceed the predetermined rate for the employee group.
 - ii. ~~The distance paid will be the lesser of the distance from the employee's home department location or the actual distance incurred.~~
 - ii. Paid parking associated with the travel.
 - iii. TTC tokens or day passes.
 - c. Allowable expenses for an approved representative will be determined as follows:



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

- 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 suggested meal rate maximums published on the Business Services intranet site. The rates include taxes and gratuities and are not an allowance. They are for individual meals and you must have eaten the meal in order to submit a receipt for reimbursement. These suggested maximums will be reviewed each year as part of the budget process and will be kept in alignment with the rates published by the Ontario Public Service (OPS) Travel Meal and Hospitality Expenses Directive. 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 at the government rate 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 using the following as a reasonability test:
 - i. 10 – 15% on a restaurant meal.
 - ii. 10% on a taxi fare.
 - iii. \$2 - \$5 per 2 night stay in a hotel for housekeeping.



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

- iv. \$2 - \$5 per bag for a porter.
 - v. The following will not be reimbursed:
 - vi. Recreational costs (fitness facilities, video rentals, mini bar charges, golf tournament fees, etc.)
 - vii. Alcoholic beverages.
 - viii. Ticket costs for theatre, concert, movie or sporting events.
 - ix. Purchase of promotional items.
 - x. Parking tickets, traffic violations or other automobile expenses not listed above.
- h. Mileage claims must be submitted to Payroll using a fully completed payroll expense form. Claims for parking, transit and taxis will be submitted to the Business Services Department using a fully completed employee expense form and when appropriate may be paid from petty cash. All itemized receipts will be attached and a brief description of the purpose of the travel will accompany the request.
- i. **Unless otherwise specified,** all requests for employee reimbursement must be received in either Payroll or Business Services with the appropriate approval within 90 days of the event. 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 result in the form being returned unpaid. **Submission deadlines for mileage are located on the Payroll Department Intranet site.**
- j. Exceptions to this policy and resolution of any dispute arising shall be at the discretion of the Director of Education for staff.

Automobile Expenses

12. All employees not within a collective agreement who use their automobile on Board approved business shall be reimbursed a mileage allowance at the



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

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.

13.A table of mileage rates paid to all work groups will be maintained by the Payroll Services department and will be posted on the Payroll intranet site.

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 by way of an approved employee expense form with all receipts and documentation attached. The form must have the appropriate approval of the individual's supervisor, an explanation and date for each claim and cannot be submitted later than 90 days past the event.

17.The maximum rate will be determined annually as part of the budget process and will be posted on the Business Services intranet site. This rate will be maintained in accordance with Canada Revenue Agency (CRA) guidelines so as to remain a non-taxable benefit.

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



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

supplies. Occasionally, employees may be required to purchase supplies out of pocket.

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

- k. The employee's appropriately designated supervisor will approve of the purchase **prior** to the purchase being made.
- l. Reimbursement must be made on an Employee Expense Form and submitted to Accounts Payable within 90 days of the purchase. The form will have all original and itemized receipts attached and will indicate the date and nature of each charge.

APPENDIX A



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

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 Departments.**
- 2. The Annual Budget estimates report to Board includes budget provisions for employee expenses.**

APPENDIX A



Meal Rates in Canada

pursuant to Ontario Travel, Meal and Hospitality Expenses Directive

Meal	Maximum Amount*
Breakfast	\$10.00
Lunch	\$12.50
Dinner	\$22.50
After Hours Meal Replacement	\$19.50

**Taxes and Gratuities included; Receipts required*

Meal Rates for travel to the USA and International Travel: https://www.njc-cnm.gc.ca/directive/app_d/en

APPENDIX A



Mileage Reimbursement Rates

(Not covered by a collective agreement)

Total Kilometres Driven Per Year	Rate Per Kilometre
0-5,000 kilometres	54¢
Over 5,000 kilometres	48¢

APPENDIX A