



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
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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 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) 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.



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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 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 reimbursement. In situations when a payment must be made without the appropriate documentation available a written explanation must accompany



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the expense form. Reimbursement will be at the discretion of the Associate Director, Business Services.

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 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

5. 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.
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.
8. Consumables for Board issued equipment should be sourced from Board approved vendors using a purchase order or TCDSB purchasing card whenever possible.



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Home Technology

9. 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

10. 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 to be aligned with the Canada Revenue Agency (CRA) rate, and amended from time to time 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. 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.



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- 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.
- 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. 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.
- j. 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



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be submitted by September 30th for reimbursement. Failure to comply with these deadlines will result in the form being returned unpaid.

- k. Exceptions to this policy and resolution of any dispute arising shall be at the discretion of the Director of Education for staff.

Automobile Expenses

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

- 12. 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.
- 13. 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.
- 14. 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.
- 15. Meal rates will be maintained in accordance with the Broader Public Sector Expenses Directive, and amended from time to time as required.



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Out of Pocket Expenses

16. 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.

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

1. The employee's appropriately designated supervisor will approve of the purchase **prior** to the purchase being made.
- m. 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.



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Definitions:

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

This directive sets out the rules 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 February 23, 2017)

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

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.



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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.