

Toronto District School Board

Operational Procedure PR582(a)

Title: **EMPLOYEE EXPENSE**

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1.0 RATIONALE

The Employee Expense Procedure supports implementation of the Employee and Trustee Expenses Policy (P016). The Procedure outlines the parameters around expenses incurred by employees in carrying out their responsibilities while representing the interests of students, the community and the Board.

2.0 OBJECTIVE

To provide requirements for compliance and administration of employee expenditures, including those relating to conferences, workshops, travel and employee recognition.

3.0 DEFINITIONS

Board is the Toronto District School Board, which is referred to as “TDSB”.

Employees refer to all TDSB staff members and management personnel, including occasional, temporary and full-time staff.

Allowance is a lump-sum amount paid to the employee on top of salary or wages to help pay for certain anticipated expenses without requesting support of the expenses. It is usually a predetermined amount for a specific purpose and is used as the employee chooses. The TDSB supplementary allowance is intended for fuel, parking, depreciation, car maintenance and insurance.

Employee Reimbursement is a repayment to employees for their out of pocket expenses associated with carrying out duties of employment. The employee has to retain itemized receipts or documentation to support the expenses.

Itemized Receipt is a document identifying the vendor with the date and amount of each expense item paid by the claimant. Document can be in an original paper, original electronic or scanned copy format.

Greater Toronto Area (GTA) is a provincial planning area, which includes the City of Toronto, Regional Municipalities of York, Halton, Peel and Durham. See Appendix A for a map of the area.

4.0 RESPONSIBILITY

Associate Director, Modernization and Strategic Resource Alignment

5.0 APPLICATION AND SCOPE

This procedure applies to all staff and departments, and provides guidance to employee expenditures and reimbursements.

This document provides requirements and restrictions related to expenditures below:

Section A: Employee Expenditures – General Requirements

Section B: Professional Development, Conferences & Workshops

Section C: Professional Dues and Membership Fees

Section D: Food, Hospitality and Gifts

Section E: Travel Expenses, Mileage and Supplementary Expense Allowances

Section F: International Travel – Outside of North America

Section G: Use of the Corporate Purchase Card

6.0 PROCEDURES

Section A Employee Expenditures – General Requirements

TDSB is committed to the accountability and transparency of public funds. As such, employees must ensure that all Board purchases are made in accordance to the TDSB's Purchasing Policy (P017) and Broader Public Sector Procurement and Expenses directives.

1. Vendor Purchases

- Employees will procure through the Board's Distribution Centre and/or the Board's contracted vendors in accordance to the Board's procurement process, whenever possible. Out-of-pocket expenses shall only be made under special circumstances or in emergency situations.

- The Board will decline reimbursement of expenses if they violate the Board's Purchasing Policy (P017) and related procedures.
- TDSB staff with expense approval authority will not approve any reimbursement of expenses that conflict with this procedure.
- Employees will repay the Board, if they were incorrectly reimbursed for an expense, or incurred a Board expense, that conflicts with this procedure.

2. Online Purchases

- Employees will refrain from purchasing goods through online e-commerce shopping sites such as Amazon or eBay. This applies to purchases made using a TDSB purchase card and purchases submitted to TDSB for employee reimbursement. This is because products purchased through online e-commerce shopping sites are not properly vetted by the Board. The quality and safety of the products cannot be verified, as the source is often unknown. Also, the Board is expected to conduct an open and competitive procurement process whenever applicable, to comply with the Broader Public Sector Procurement Directive. These sites also generally do not provide the same level of service around product return, product recall and warranty protection, compared to Board approved vendors.
- Employees should contact the Purchasing department for assistance when they cannot locate an item from the Board's contracted vendors or the Distribution Centre.

3. Personal Gift Cards

As the availability and desired use of vendor loyalty points and personal gift cards can impact an employee's purchasing and vendor selection decisions, purchases made using loyalty points or personal gift cards as payment cannot be reimbursed. Employees may accumulate loyalty points while making business purchases, but the points cannot be claimed for reimbursement.

Reimbursements are approved when money has been spent out-of-pocket and is supported by an itemized receipt.

4. Police Reference Checks

All incoming or existing TDSB employees are responsible for the cost of their police reference checks.

For Volunteers and Co-op Students - The TDSB has arranged with the Toronto Police Service for a special rate for volunteer police reference checks. This fee applies to co-op students who live in Toronto and have a postal code that begins with "M".

Volunteers and co-op students are responsible for the cost of the police reference check. Cost center managers have the discretion to assume these costs from their budgets when they deem it appropriate and necessary to ensure that these costs are not barriers to participation.

5. Reimbursement Process

Employees are to use the SAP Concur application for all expense reimbursement requests. The manual forms are only accepted when employees are unable to access the SAP Concur application.

Section B Professional Development, Conferences & Workshops

1. GENERAL REQUIREMENTS

Applicants will be approved on the basis of their ability to benefit from the experience and share the benefits gained with their colleagues.

Professional development, conferences and workshops will be approved based on budget availability and relevance to the staff's position. Management will ensure professional development opportunities are offered in a fair and equitable manner.

Parameters for approval should be aligned with the following:

- TDSB's priorities, school improvement plans, department action plans and/or Board-level multi-year strategic plan.
- Ministry of Education directives.
- Performance appraisal recommendations.

Internal conferences, workshops and meetings will adhere to the expense guidelines and should be held in Board-owned facilities unless *prior* approval is obtained from the Director's Office.

The guiding principle of this section is that plans for travel, meals, accommodation and hospitality support Board objectives and are done in the most economical and/or practical fashion.

2. APPLICATION

The staff member will make application for conference participation at least one month in advance through the Board's conference pre-approval process, using the SAP Concur platform Request module. The SAP Concur application can be accessed through myINFO.

Detailed instructions can be found on the Business services website <http://tdsbweb.tdsb.on.ca/businessservices/Concur>.

The conference program detail must be attached to the request in the Concur Request module for pre-approval.

Note: Participation in workshops offered by TDSB **does not** require the completion and submission of a request in Concur. However, prior approval from the Supervisor/Manager is required.

If a staff member is attending a complimentary conference, guest speaking engagement or professional development course, at no cost to the Board, but takes place during regular working hours, they must receive written approval from their immediate supervisor prior to registration. While there may not be a registration fee, if there are out-of-pocket expenses, employees should submit a Request through Concur for pre-approval of those expenses.

Following the conference, employees should create an Expense claim from the request previously approved to receive reimbursement.

3. PRE-AUTHORIZATION

Pre-approval is required for all professional development, conferences and workshops. The pre-approval decision is based on budget availability, scheduling arrangements and relevance of the conference topics. All applications must be authorized by the appropriate management level with the approver being superordinate to the applicant.

Where the applicant's immediate supervisor is not available to approve an expense, the next higher supervisor level must approve the expense. If applicable, the individual with budget signing authority for where the expense will be charged must also approve the expense.

For Out of Province including International Conferences:

Applicants require **prior** approval of the staff's immediate supervisor, Superintendent, Executive Superintendent/Officer, Associate Director and the Director of Education or Designate.

For In Province Conferences (with no airfare):

Applicants require the **prior** approval of the immediate supervisor. The pre-approval must consider both budget availability and eligibility to attend.

For In Province Conferences (with airfare):

Applicants require **prior** approval of the staff's immediate supervisor, Superintendent, Executive Superintendent/Officer, Associate Director, and the Director of Education or Designate.

Note: In all cases, authorization must be provided by the applicant's immediate supervisor or manager.

Following the conference, employees should create an Expense claim from the Request previously approved to receive reimbursement.

4. ADVANCES AND PAYMENT PROCESS

There will be **no advances** issued to employees attending professional development sessions or events.

Employees must pay for the registration costs up front, and then claim reimbursement from the Board after the professional development session or event.

If employees are unable to attend, they must make the effort to request a refund and inform their immediate supervisor in a timely manner.

Reimbursements to employees are issued upon confirmation that the employee has completed the conference, course or workshop. Following the conference, employees should create an Expense claim from the request previously approved in SAP Concur's Request module to receive reimbursement.

Exceptions may be made if the employee is unable to attend due to extraordinary circumstances, and if the expense is approved by the immediate supervisor and Executive Officer of Finance or designate.

Pre-payment of registration fees by the Board could be made under special circumstances, as approved by the Executive Officer of Finance or designate. Special circumstances may include, but are not limited to, issues such as financial hardship, or when the threshold of out-of-pocket costs exceeds \$2,500. Employees should provide advance notice of two weeks

or more before the payment deadline, to allow processing time for Board staff. Payments that are required to be remitted to a US address require at least three weeks' notice.

If the employee is unable to attend and is unable to obtain a refund, they must provide a valid reason for their absence; otherwise they must reimburse to the Board the amount prepaid to the vendor. The employee's supervisor is responsible for ensuring that the employee reimburses to the Board in a timely manner.

5. APPROVAL OF EXPENSES

Approved expenses include meals, registration, transportation, accommodation and other reasonable expenses depending upon the location of the conference, but only when these expenses are not part of the conference fee.

5.1 Meal Allowance

When a fixed meal allowance is claimed in accordance to the eligibility criteria outlined, employees are not required to submit their meal receipts with the claim.

The meal allowance amounts are inclusive of taxes and gratuity. There are no meal allowances or reimbursements for attendance at virtual conferences.

Multi-day or Overnight Conferences

A maximum daily meal allowance may be provided up to \$70 per day for overnight conferences if meals are not included in the conference fee. An agenda must be provided as supporting documentation, outlining the start and end times of the conference for approval purposes.

The \$70 maximum daily meal allowance represents the sum of the following:

- \$20 maximum daily breakfast allowance
- \$20 maximum daily lunch allowance
- \$30 maximum daily dinner allowance

The breakfast on the first multi-day or overnight conference is still considered a personal expense and will not be eligible for the allowance. When a staff is attending work on a regular work day, the breakfast is

expected to precede the start of the work day and therefore is considered a personal expense.

Single day or Partial day (Less than 6 hours) Conferences

The \$20 breakfast allowance is not applicable for single day or partial day conferences, as breakfast is considered a personal expense before the start of a working day.

The \$20 lunch allowance may be claimed for single day or partial day conferences, when lunch is not provided at the conference, and if the agenda goes beyond 12pm.

The \$30 dinner allowance may be claimed for single day or partial day conferences, if the agenda goes beyond 6 p.m. and dinner is not provided at the conference.

These allowance amounts will be reviewed at least every two years and updated as required.

Where a conference is attended in the United States of America, the maximum meal expenditure and reimbursement of expenses will be converted to Canadian funds at the applicable foreign exchange rate. For out-of-country conferences please refer to Section F of this procedure.

5.2 Transportation

All mileage will be reimbursed at the approved rate.

For international travel outside of North America, please refer to Section F.

Air Travel – Canada and US

Board staff will make air travel reservations through the Director's office and/or through the Board's approved travel agent for air travel which will be Board paid or reimbursed.

- Economy Airfare - as arranged through the Director's Office. The Board will pay basic economy or coach fares unless approved in advance by the Director of Education or designate, any upgrades are the responsibility of the staff member or trustee.

Considerations for making exceptions will be based on circumstances such as accommodation, length of travel, health and safety considerations. Prior approval from the Director or Associate Director must be attained.

Ground Travel

- Personal Vehicle - mileage reimbursed at the approved rate per kilometer of \$0.61 per km for the first 5,000km in a calendar year and \$0.55 per km for the remaining kilometers driven during the year. The rates are to be adjusted annually based on Canada Revenue Agency prescribed mileage rates, and up to a maximum cost equivalent to economy airfare. The Board assumes no financial responsibility, including physical damage, or loss, or personal vehicles, whether owned or leased, other than paying the kilometer rate when used for Board business.

Staff using their personal vehicle for Board business will be reimbursed in accordance with the approved kilometer allowance. This allowance is to cover the costs of fuel, depreciation, maintenance and insurance.

Toll charges in the Greater Toronto Area (GTA) (e.g. 407 ETR) will not be covered. Toll charges outside of the GTA may be covered for eligible travel relating to Board business and if approved by the staff's immediate supervisor, and will require submission of detailed receipts.

- Rental Vehicles - are generally not recommended unless it is demonstrably the most economical means of transportation.

Reimbursement of rental vehicles will occur up to the equivalent rate of the vehicle's kilometer reimbursement.

The cost of rental should also include applicable insurance. When renting a vehicle, a compact model or its equivalent is required. Any exceptions must be:

- Documented and approved prior to rental if possible, and;
- Guided by the principle that the rental vehicle is the most economical and practical, and after taking into account the purpose, number of occupants and safety.

Rental of luxury and sport vehicles are prohibited.

The Board assumes no financial responsibility, including liability, physical damage or loss, or rental vehicles. Those renting a vehicle must seek recovery from the rental vehicle agency and their insurer.

- Taxi or Ride Hailing Company (e.g. Uber, Lyft) – is permitted to and from the airport or for short occasional trips. The employee should compare the rates between vendors and choose the most economical option. The Board will not reimburse premium fees (e.g. UberBlack, Lyft Lux, Limousine service, etc.)

- Train – may be reimbursed up to the maximum of economy train fare.
- Public Transit – may be reimbursed for cost of the trip. Copies of the public transit statements (e.g. Presto statement) or fare purchase receipt must be provided by reimbursement.

Other Considerations for Ground Travel:

Where a number of staff members are attending the same function, shared travel should be considered where possible. Note that when multiple attendees are carpooling to the same destination, only the driver will claim reimbursement of vehicle costs.

All travel and other incidental expenses, including parking, taxi or ride hailing fare related to Board business will be reimbursed upon presentation of detailed receipts.

5.3 Accommodations

Accommodation expenses within the Greater Toronto Area (GTA) will not be reimbursed. For events outside the GTA, standard hotel accommodation as recommended by the conference or event, subject to availability is preferred. In the event there is no availability, similar accommodation will be reimbursed as appropriate.

Recreational costs (e.g. fitness facilities, video rentals, mini bar charges, golf fees) will not be reimbursed. Hotel valet and home management costs (e.g. snow removal or housekeeping of staff's personal residence) will not be reimbursed.

Exceptions may be made to GTA accommodation expense reimbursements if:

1. Total length of travel (distance from the conference venue from the employee's residence and back exceeds 100 kilometers);

OR

2. The agenda start and end times are earlier than 8 a.m. or later than 10 p.m. If the event end time is not stated on the agenda, it will be estimated as two hours from the beginning of the last agenda item.

For the above exceptions, prior approval from the Director or Associate Director must be attained, and must be supported by proper documentation.

For Events outside of the Greater Toronto Area (GTA)

For events outside the GTA, standard hotel accommodation as recommended by the event organizers, subject to availability, is preferred. In the event there is no availability, similar accommodation will be reimbursed as appropriate. Recreational costs (e.g. fitness facilities, video rentals, mini bar charges, golf fees) will not be reimbursed.

Reimbursement for accommodation expenses are permitted only for costs incurred no earlier than 24 hours prior to the start time of the event and no later than 24 hours after the end of the event, to provide flexibility around flight and other travel time. Effort should be made to schedule earliest travel time from start/end of the conference/event.

Employees are personally responsible for any additional overnight stays beyond this period. When an employee wishes to extend their stay for personal travel during the work week, their absence from work must be pre-approved by their immediate supervisor. Their immediate supervisor will determine the appropriate documentation of the absence, in accordance to the Board's policies and procedures.

5.4 Other Expenses

All other incidental expenses relating to Board business, supported by itemized receipts will be fully reimbursed if reasonable and justifiable.

5.5 Insurance

The Board's benefit program provides travel medical insurance coverage. Additional medical insurance associated to all business travel is considered a personal expense and will not be eligible for reimbursement. Most travel medical insurance plans will not cover pre-existing conditions. Employees should contact the insurance company to confirm prior to travelling.

Except for pre-existing conditions, in the event an insurer denies a claim as a result of not providing a specific medical coverage or where the limits of insurance have been exhausted, an employee may be eligible for reimbursement.

Trip cancellation insurance associated to all business travel is considered an eligible expense for reimbursement and should be considered for flight travel and travel involving a tour operator. For more information regarding trip cancellation insurance relating to air travel or accommodations, please consult TDSB's Insurance & Risk department or Accounts Payable department.

6. SUBMISSION OF EXPENSE CLAIMS

Conference expense reimbursements will be charged to the appropriate General Ledger (GL) account and Cost Centre (CC) as provided by the budget holder.

Following the conference, employees or their authorized delegates should create an Expense claim from the Request previously approved to receive reimbursement.

Employees must not submit any expenses that are paid by the Board. Requests for reimbursement must be made within six (6) months from the date of travel or within the Board's fiscal year.

Expenses supported by itemized receipts will be fully reimbursed if reasonable and justifiable.

Section C Course Fees, Professional Dues and Membership Fees

Reimbursement of professional dues or membership fees is permitted, if the following criteria are met:

- The professional designation or membership is listed as a requirement or an asset for the position, as per the job posting or Position Content Information Questionnaire.
- The Supervisory Officer of the department will assess the benefits of the designation or membership to the Board, and determine whether the designation or membership is necessary for the position and if reimbursement is justifiable. Management must ensure they are equitable in their approval of these reimbursements.
- If the employee voluntarily leaves the position within one year of the reimbursement of annual professional dues and membership fees, the employee will reimburse the Board for the prorated amount of the fees, based on the number of months active in the role. In certain cases, the employee will provide TDSB with their new employer's information for billing of the prorated fees.

Generally, the Board will not reimburse any course fees when an employee is working towards a professional designation or professional certification. This is regardless of whether those courses are listed as a requirement or an asset for the position. However, exceptions may be made if approved by the Executive Officer of Finance or designate.

Below are some factors for consideration for approving course fees:

- Amount of professional development budget in the department.
- Equitable access and approval of the funds across all staff in the department.
- Partial or proration of the payment can be considered, if justifiable.

The employee should be made aware that if the course is not a requirement to the position; the amount will be treated as a taxable benefit to the employee.

When an employee needs to attend a course or exam during regular working hours, their absence from work must be pre-approved by their immediate supervisor. Their immediate supervisor will determine the appropriate documentation of the absence, in accordance to the Board's policies and procedures.

ADVANCES AND PAYMENT PROCESS

Employees must pay for course fees, professional dues and membership fees up front, and then claim reimbursement from the Board with submission of the invoice and proof of payment, through SAP Concur's Expense module, and approved by the employee's immediate supervisor.

Payment of professional dues, course fees, conference fees and membership fees is the personal responsibility of the employee. The Board is not responsible for any penalties or charges associated with late payments.

Under exceptional circumstances, such as financial hardship, the employee may request to have the Board pay the vendor directly if they obtain pre-approval from the Executive Officer of Finance or designate at least two weeks in advance of payment due date.

Section D Food, Hospitality and Gifts

1. GENERAL REQUIREMENTS

(a) Hospitality is the provision of food, beverages, accommodation, transportation or other amenities at the Board's expense to persons who are not engaged in work for:

- Toronto District School Board (TDSB);
- Designated Broader Public Sector (BPS) organizations; and
- Any of the Ontario government ministries, agencies and public entities covered by the Broader Public Sector Expenses Directive of the Ontario Management Board of Cabinet.

- (b) Hospitality should be extended in an appropriate and consistent manner to facilitate Board business and is considered desirable as a matter of courtesy.
- (c) For reimbursement purposes, hosts must ensure that hospitality expenses are recorded, and records contain information for each function: (Where invoices are submitted for payment, a separate document confirming the following will be submitted with the request to issue payment.)
 - a. The circumstances;
 - b. The form of hospitality;
 - c. The cost supported by itemized receipts;
 - d. Name and location of establishment;
 - e. Number of attendees;
 - f. Names of individuals entertained; and
 - g. Approval(s) by appropriate individuals.
- (d) Hospitality **may** be extended on behalf of the Board when sponsoring formal conferences, honouring distinguished persons, and/or conducting prestigious ceremonies attended by heads of private sector organizations.
- (e) Payment for alcoholic beverages using Board funds is **prohibited** under all circumstances, for any event.
- (f) **Hospitality cannot be extended to employees of institutions that constitute part of the Broader Public Sector. Examples are: employees of school boards, the Ministry of Education or employees of hospital networks.**

2. FOOD AT MEETINGS AND PROFESSIONAL DEVELOPMENT SESSIONS

Board funds cannot be used to purchase food for Board employees or other employees of the Broader Public Sector, except under the following circumstances:

- Full-day professional development:
A light meal or refreshments may be offered during a full-day TDSB staff professional development sessions at an off-site location. Meals cannot be offered if they are conducting professional development sessions at their ordinary place of work.
- Board-Sponsored Group Events

Either lunch or snack may be provided for full day Board approved events, where staff utilize their lunch period for professional development or professional learning, workshops, in-servicing of staff, conferences, or Community/Board events. Breakfast can only be offered when the event is at an off-site location.

- Meetings during the work day:
A light meal or refreshments may be provided at meetings that occur during a time period where TDSB staff members are not provided an opportunity for a lunch break. Staff should try to schedule meetings accordingly, to allow time for a meal break. Lunch cannot be provided for staff meetings, leadership/school team meetings, event planning meetings that take place at their regular place of work.
- After-hour Meetings:
A light meal or refreshments may be provided for events that extend the workday past 6pm. Examples where dinner can be provided include parent teacher meetings, TDSB meetings, or professional development sessions that extend the length of the workday past 6pm.

Staff may also consume meals provided at Trustee meetings, and Committee meetings, which extend the length of the workday past 6 p.m.

Other Considerations around Food

There will be no reimbursement of meals for virtual meetings or professional development sessions.

Non-alcoholic beverages, at a reasonable cost, may be provided at group meetings and professional development training sessions, where appropriate, when there are participants who are not employees of the Broader Public Sector.

The maximum cost per staff member for any meal or refreshment, if allowable under the terms of this section, is capped at the following rates, in accordance to the OPS Travel, Meals & Hospitality Expenses Directive:

\$10.00 per person for breakfast
\$12.50 per person for lunch
\$22.50 per person for dinner

The amounts above are inclusive of taxes and up to 15% in gratuities. If the meal is centrally catered, the average cost per individual must not exceed these maximums. It is recommended, whenever possible, to use TDSB catering services, if they are located on the meeting site.

The [Approval form for Food, Beverage and Hospitality expenses](#) should be completed and submitted to Accounts Payable for payment.

For daily meal allowances relating to conferences, please refer to Section B - *Professional Development, Conferences & Workshops* of this procedure.

3. ACCEPTANCE OR OFFER OF HOSPITALITY

Acceptance or offer of hospitality may constitute actual or perceived conflict of interest. Therefore, employees will consider the potential risks and exercise caution before accepting or offering gifts.

An employee will only accept the hospitality of a gift in the course of the professional relationship, if all of the following criteria are met:

- The gift is at an estimated value of \$100 or less, and is infrequent and non-recurring, such as holiday candies or inexpensive give-aways;
- An employee believes that the gift giver is not trying to obligate them, or improperly influence a decision;
- It is considered normal and acceptable business practice for the purposes of courtesy and good business relations; and
- Acceptance of the hospitality does not conflict with Board policies and procedures, and generally accepted ethical standards.

3.1 Hospitality from Vendors

Managers shall be responsible for ensuring that staff is made aware of the potential conflicts as outlined in:

- *Employee Conflict of Interest Policy (P057); and*
- *Employee and Community Partners Conflict of Interest Operating procedure (PR673).*

TDSB staff member shall decline any gifts and hospitality of value from vendors when the estimated value exceeds \$100. Acceptance of gifts and hospitality from vendors may be perceived as a conflict of interest.

Donations, sponsorships or gifts in kind to TDSB are permissible as long as they are not provided to specific staff members, but are intended to benefit the Board or its students (e.g. as part of fundraising initiatives).

3.2 Hospitality to Vendors

Under no circumstances can hospitality, incidentals or food expenses be considered allowable expenses for consultants and contractors.

Consultants are prohibited from claiming expenses such as: Meals, snacks and beverages, gratuities and other expenses outside of the contractor agreement.

3.3 Tokens of Appreciation and Honoraria to TDSB employees

No cash gifts, gift cards or honoraria are to be given or received by any employee from Board funds.

Board funds are not to be used to purchase gifts for staff members or families due to “life events” such as births, deaths and retirements. These are considered personal and not reimbursable. A staff fund or collection from personal funds should pay for these events. TDSB 25-Year Pins, low-dollar TDSB souvenirs and retirement bells given out at the Board’s annual retirement reception are exempted.

3.4 Tokens of Appreciation and Honoraria to individuals who are not TDSB employees

Appropriate token gifts of appreciation, valued at up to \$100, may be offered in exchange for services and expertise from people who are not TDSB employees, such as volunteers or guest speakers. Gifts valued over \$100 must have prior approval from the Director or designate.

Honoraria are token payments to individuals when it is not practical for them to invoice the Board. Honoraria payments are limited to a maximum of \$100 per person per year. Request for payment should include the individual’s name, detailed mailing address, and description of the purpose, date and amount. Amounts in excess of \$100 must be properly invoiced by the service provider. Honoraria must not be paid to Board employees.

Monetary gifts or gift cards are cash equivalents and can have tax implications for the recipient and for TDSB. Educational gifts such as books or TDSB merchandise are preferred over cash gifts or gift cards.

If Board funds are to be used to purchase gifts of appreciation, staff must retain itemized receipts of the purchases, with a detailed written description of the purpose of the gift, and the name of the recipient. This includes gift cards purchased through Board p-cards. The school or department shall

retain documentation of the recipient's sign off, confirming receipt of the gift, for audit purposes.

Section E Travel Expenses, Mileage and Supplementary Expense Allowances

1. GENERAL REQUIREMENTS

1.1 Auto Mileage Reimbursement

An automobile mileage claim is calculated based on the lesser of:

- i) Authorized travel on Board business to offsite meeting locations from your ordinary place of business (or regular TDSB office location); or
- ii) Authorized travel on Board business to offsite locations from your home.

Employees can only claim mileage and parking costs, if they do not already receive a Supplementary Expense Allowance, or if the travel is outside of the GTA. This provision does not apply to employees who are entitled to both mileage reimbursements and supplementary allowance, if this is stipulated in their collective agreement or TDSB employment contract.

Toll charges in the Greater Toronto Area (e.g. 407 ETR) will not be covered, unless stipulated in the employee's employment contract. Toll charges relating to personal travel, including trips to and from work, are considered a taxable benefit.

Parking will be reimbursed upon presentation of appropriate receipts.

Unless otherwise provided for, employees who use their vehicle on Board approved business will be reimbursed on a per kilometer basis. The Board will review the Canada Revenue Agency recommended mileage rates annually to determine adjustments, if any. The per kilometer reimbursement rate is \$0.61 for the first 5,000 km driven in a calendar year and \$0.55 for the remaining kilometers driven and will be adjusted annually on January 1, based on Canada Revenue Agency prescribed mileage rates.

1.2 Supplementary Expense Allowances (SEA)

The Supplementary Expense Allowance covers vehicle gas costs, parking, maintenance, depreciation, taxi and other discretionary business-related expenses not reimbursable through Board funds.

Separate claims may be made for travel related to conferences and workshops outside of the GTA.

Supplementary expense allowance can only be granted upon approval by the immediate supervisor, department Supervisory Officer or Executive Superintendent.

Automobile reimbursements and Supplementary Expense Allowance are discretionary costs and paid from the school or department discretionary budget.

T2200 Declaration of Conditions of Employment forms are automatically issued to employees receiving the Supplementary Expense Allowance before the end of February of each year. Employees who are required to travel for Board business but who do not receive a Supplementary Expense Allowance may request a T2200 form through the Compensation services department.

1.3 Other modes of travel for staff travel between TDSB sites or to meetings

- Taxi or Ride Hailing Company (e.g. Uber, Lyft) – is permitted for short occasional trips if pre-approved by their manager. The employee should compare the rates between vendors and choose the most economical option. The Board will not reimburse premium fees (e.g. UberBlack, Lyft Lux, Limousine service, etc.)
- Public Transit – may be reimbursed for the cost of the trip if pre-approved by their manager. Copies of the public transit statements (e.g. Presto statement) or fare purchase receipt must be provided by reimbursement.

2. APPLICATION

The employee will prepare and submit the *Request for Automobile Mileage Reimbursement* to their School Principal or Department Manager for approval.

3. APPROVAL AND PAYMENT

The approved *Request for Automobile Mileage Reimbursement* will be processed using SAP HR/PY. Employees are reimbursed for mileage on their pay deposit. Mileage for conferences will not be reimbursed through SAP HR/PY and will be claimed as part of the conference reimbursement process.

Section F International Travel – *Outside of North America*

Please note: Expenses must be supported by receipts.

1. GENERAL REQUIREMENTS

Applicants shall be approved on the basis of their ability to benefit from the experience and share the benefits gained with their colleagues.

The guiding principle of this section is that plans for travel, meals, accommodation and hospitality, support Board objectives and are done in the most economical and/or practical fashion *outside* of North America.

TRAVEL:

The type of travel selected should be the most practical and economical way to travel to align with the principles established in the BPS directive.

Considerations for making exceptions will be based on circumstances such as accommodation, length of travel, health and safety considerations. Prior approval by the appropriate Director or Associate Director must be attained.

ACCOMMODATION:

A standard room is the set option for accommodation consistent with the principle of value for money.

Considerations for making exceptions will be based on circumstances such as accommodation, length of travel, health and safety considerations, etc., as well as, prior approval by the appropriate Director or Associate Director.

MEALS:

When travelling abroad, the meal provisioning in PR 582 may not be applicable to the destination of the individual. The maximum reimbursable daily amount will be determined by the Travel Directive (Appendix D), National Joint Council, found at: <https://www.njc-cnm.gc.ca/directive/d10/en> in effect during the period of travel.

Itemized receipts must be presented as part of the expense claim to be reimbursed in accordance with BPS and audit requirements. Pooling of meal rates is not permitted (the meal must be consumed in order to claim that meal's allowance).

For example: Adelaide, Australia has an allowance of \$27.45 for breakfast, \$37.40 for lunch and \$52.20 for dinner (funds are in the applicable currency as indicated in Appendix D).

TDSB will reimburse up to that amount where itemized receipts are presented. The amount submitted through SAP Concur should reflect the Canadian equivalent amount, based on the average foreign exchange rates on the transaction dates. If employees have questions around the online expense submission process for costs relating to international travel, they can contact the TDSB Accounts payable department.

Travel to	Meal Reimbursement Rates found in	Application for this Directive
USA	Please refer to Section B of this PR582a Employee Expenditure Guideline	Please refer to Section B of this PR582a Employee Expenditure Guideline
International (outside Canada and continental USA)	Appendix D of National Joint Council Travel Directive	<ul style="list-style-type: none"> - rates are in the funds identified for each country - there are often different rates dependent on the city - rates include taxes and gratuities

INCIDENTAL EXPENSES:

Incidental expenses, where appropriate, will be reimbursed upon presentation of itemized receipts.

ALCOHOL:

Alcohol cannot be claimed or expensed and should not appear on receipts presented for reimbursement.

Section G Use of the Corporate Purchase Card

The Purchase card (P-card) program provides an efficient method of processing and controlling a large volume of low value purchases made by Board staff. The Board benefits from cost savings, improved financial control, and ease of use for staff. The purchase card is a mechanism for acquiring low dollar purchases.

1. Requirements & Credit Limits:

Card Number

Each purchase card will have a unique number, and will be issued in the name of the Board employee who has been authorized to use that card. The card is not transferable to any other employee, even if that other employee is also authorized

to use a purchase card on behalf of the Board. Only the person to whom the card is issued may use the card.

Authority

Purchasing authority for low value purchases is delegated to Cost Centre Managers in accordance with the Board's Purchasing Policy and this policy.

Card Holders

The Card Administrator will issue a purchase card to those employees approved by the Cost Centre Manager.

Programmed Limits

All purchases must be made within the limits of each school/department's budget and all purchases are to be made in accordance with Board policies and procedures and this policy.

Purchase Card limits are set for each individual card, according to the amounts outlined in *Delegation of Authority Procedure (PR711)*, under Purchase Card Agreement and Limits, and are entered into the Card Issuer's computer system. All limits include all taxes where applicable. For restaurant meal expenditures, the maximum gratuity that can be charged is 15% of the pre-tax invoice amount.

Other Limits

In addition to the programmed limits established, employees must NOT use a purchase card in the following circumstances:

- to bypass an existing tendered contract;
- when the goods are available from the Distribution Centre;
- when the cost of the goods or services would be significantly increased as a result of using the card, and an alternative method of payment is available (i.e., a discount is provided by the vendor as a result of not using the card);
- to purchase excluded goods and services specified by the Board;
- to purchase alcoholic beverages (liquor, wine, beer);
- to obtain cash advances;
- to bypass Board Purchasing Policies and Procedures;
- to make purchases applicable to a budget other than the Cardholder's;
- to make purchases normally purchased through non-public funds;
- to place an order via cellular phone;
- splitting of purchases into two (2) or more transactions to bypass the transaction limit;
- to make personal purchases. Personal purchases include, but are not limited to, gifts or acknowledgements for employees, and contributions to

retirement events. Such expenses should be via contribution, a local social fund or individual collections;

- to circumvent any Board policy, legislation or budgetary control system;
- for furniture and equipment, including microcomputers and peripherals.

Personal Purchases or Missing Receipts

Personal use of the P-card could result in immediate cancellation of the card and further disciplinary action as deemed necessary. The P-card user is responsible for repayment of personal purchases made through the p-card and for purchases not supported by original receipts. The cardholder will reimburse the Board by sending a cheque to the Board, in the amount of the unsupported or ineligible p-card expense, addressed to the Toronto District School Board. The cheque and Request for Deposit form shall be sent to the TDSB General Accounting department with an accompanying letter outlining the details of the reimbursement.

Refunds

No Cardholder may accept cash or a cheque from a vendor who is making a refund pertaining to a transaction previously charged to a purchase card. The vendor in all cases must issue a credit to the purchase card.

Cardholder Agreement

The Card Administrator will inform each Cardholder in writing of the Cardholder's responsibilities, requirements and restrictions regarding the use of the purchase card. The Cardholder will agree to the responsibilities, requirements and restrictions in writing through the acknowledgement form, and to confirm that they have read the purchase card policies and procedures (Form AC-204 - Schedule A).

Liability - Board

The liability for authorized use of a purchase card rests with the Board, and not the individual Cardholder. The liability to the Board for the unauthorized use of a purchase card following loss or theft of the card is limited to \$50. The Board is not liable for any unauthorized use of the card, which occurs after notification of loss, theft or cancellation has been received by the Card Issuer.

Liability - Cardholder

Cardholders will be held liable for any misuse of a card, or willful disregard of policy or procedures, which result in fraud, collusion, or a loss of money. Misuse of the card may result in disciplinary action.

Foreign Currency

All international purchases must go through the Purchasing department. Purchases made outside Canada will be converted to Canadian funds at a rate established by the Card Issuer. The P-Card is not to be used where customs and GST are to be invoiced separately to the Board. The Cardholder should contact Purchasing & Distribution Services for the correct procedure to be followed in those cases.

Purchases Made With the Purchase Card

Cardholders may make purchases by quoting the purchase card number to vendors. This may be done by facsimile, telephone, or in person. The Cardholder must ensure that:

- Records of purchases made with a purchase card are to be retained by the Cardholder for reconciliation, account verification and audit purposes (i.e. purchase card receipts and itemized receipts, credit notes, vendor notices, etc.);
- The appropriate provincial sales tax and Goods & Services Tax are paid where applicable;
- For over-the-counter transactions, the Cardholder will certify that the goods have been received or the services have been rendered by PIN technology; when goods are shipped, the Cardholder must ensure that the shipment matches the order or sales slip;
- For telephone or facsimile orders, the Cardholder must request the vendor to submit a copy of the sales slip with the shipment.

Process for the P-Card Requests, Cancellations, Profile and Limit Changes

Please refer to the Business services website for detailed instructions for request of a new p-card, card cancellation, profile changes or p-card limit changes. Any changes to p-card limits are temporary.

The manager of the Cardholder will be responsible for notifying the Accounts Payable department and initiating the account change or card cancellation, when the Cardholder leaves their school, department or the Board, or when the Cardholder no longer requires the P-card.

Disputed Charges

Disputed charges are handled as follows:

- Items charged on monthly statements of accounts that do not accurately reflect the transactions made by the Cardholder (i.e. Card Issuer errors such as wrong amount, incorrect account number, multiple postings of the same item, etc.) are considered to be disputed items;

- The Cardholder must notify the Card Issuer immediately about disputed items as well as inform the Cost Centre Manager. Disputed items reported by Cardholders will be credited on the individual statement the following month (provided they are legitimate). The amount indicated on the statement is the amount, which will be paid to the Card Issuer;
- The Cardholder will provide information and assistance to the Card Issuer to settle the disputed items as required;
- If the questionable item is not a Card Issuer error (i.e. late delivery, defective goods, wrong price, quantity difference, returned goods, etc.), the matter must be settled directly with the vendor, by the Cardholder. Such matters must be drawn to the vendor's attention immediately so as to minimize the delay in obtaining a credit to the purchase card account.

Reconciliation and Payment of Monthly Statements

Purchase card payments are processed as follows:

- The Card Issuer will provide one bill monthly to the Accounts Payable Department, regardless of the number of cards used at the Board. The Board will pay the Card Issuer according to the payment terms;
- Cardholders must login to the financial institution's portal to access and print their monthly statement. The monthly cycle starts on the 7th of the month and ends on the 6th of the following month. The Cardholders may also save a copy of the statements electronically on the Board's network drive and ensure the files are accessible by the Cardholders' supervisor.
- Cardholders must attach receipts to the monthly statement or save the documents in the network drive where the statements are saved. Details of the expenditures should be provided when no information is provided on the receipt.
- The cost center manager must confirm that the receipts and invoices match the monthly statement and approve each cardholder statement monthly by signing the statement. This approval also indicates the purchases are consistent with Board policies. Alternatively, the cost center manager must append their electronic signatures on the e-statements and save the signed document on the Board's network drive.

Audit

All transactions are subject to both internal and external audit, and supporting documents must be retained for six (6) years plus the current year. If any of the following documentation is requested for an audit and was not kept on file, the records will be obtained from the bank at school/department expense. The Cost Centre Manager must ensure that the following documentation is retained in a secure electronic or physical location for audit purposes:

- Monthly statement accompanied by invoices or receipts from the Card Issuer, approved and signed by the Cardholder and the Cost Centre Manager;

7.0 APPENDICES

Appendix A: Map of Greater Toronto Area (GTA)

8.0 REFERENCE DOCUMENTS

Policies and Procedures:

- Employee and Trustee Expenses (P016)
- Employee Conflict of Interest (P057 EMP)
- Employee and Community Partners Conflict of Interest (PR673 BUS)
- Delegation of Authority Procedure (PR711)
- Purchasing Policy (P017)

Directives:

- Broader Public Sector Expenses Directive, Management Board of Cabinet
- Travel Directive, National Joint Council (Appendix D, Rates for International Travel): <https://www.njc-cnm.gc.ca/directive/d10/en>

Forms

- AC-215A In-Province Conference & Workshop Form
- AC-215 Out-of-Province Conference & Workshop Form

APPENDIX A: MAP OF GREATER TORONTO AREA

Greater Toronto Area

