

**POLICY: EXPENSE CLAIM****SECTION: II – General Policies – Finance****MOTION#/DATE:**

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### **Effective Date**

When approved by the Board.

### **Policy Objective**

To ensure the reimbursement of legitimate, reasonable expenses incurred by employees and approved others conducting business for TPL.

### **Underlying Principles/Background**

As in all financial transactions of the Toronto Public Library, high ethical standards, good judgment, and accountability, as well as a commitment to due diligence and transparency, will guide the actions of all individuals covered by this policy.

### **Policy Statement**

The TPL's intent is to reimburse individuals for legitimate, reasonable expenses incurred by individuals for approved library related activities as defined in the Specific Directives. Individuals who do not comply with the policy or the intent of the policy will not be reimbursed for the expenses. Individuals are not to be reimbursed for situations where there has been a breach of the Conflict of Interest Policy or where there has been a breach of any Ontario or Canadian law.

### **Scope**

This policy covers the reimbursement of personal expenditures for conferences and seminars, business travel and accommodation (in-town and out-of-town), travel advances, per diem allowances, reimbursement for use of personal automobile and parking, meal allowance, business meetings, and professional memberships and association fees, and travel to meetings on the way to/from place of work.

### **Application**

This policy applies to all staff and board members. It will be used as a guideline for reimbursing others including consultants, volunteers, visitors/guests, contractors, and agents who are pre-approved to submit an expense claim.

## **Specific Directives**

### **General**

Individuals who are entitled to reimbursements for expenses covered by this policy are to submit all required documentation for pre-approval at least two weeks prior to the Event, where possible, and to file a completed expense report with all supporting original receipts along with reimbursement for any unspent travel advance associated with the Event within 10 working days after returning to work or as soon as possible. Claims for other expense should be made at least quarterly and at year-end.

It is a fundamental understanding that pre-authorization and subsequent authorization of any expenses to be reimbursed under this policy are to be reviewed and approved by the Manager or Director to whom the individual reports, unless otherwise established within this policy.

### **Original Receipts**

Original receipts are to be attached to the Expense Claim form. Itemized receipts should be provided whenever possible.

### **Accommodation**

Eligible accommodation for Conferences, Seminars or for Business Travel is a single standard room, at the lesser of the government rate or the actual cost.

This includes the cost for room rental, hotel parking and all applicable taxes and services charges only.

This does not include personal charges such as telephone calls, entertainment and room service.

Original receipts for accommodation should be submitted with the Expense Claim form for the conference, seminar or business travel within 10 working days of the return to the office.

### **Business Meetings**

Meetings held at eating establishments and hotels may be claimed provided the purpose of the meeting is related to the business of the Library and is documented along with the names of all those in attendance.

The most senior Library staff person present pays for the entire bill and an original itemized receipt is submitted with the Expense Claim form.

### **Business Travel**

Staff travel outside of the GTA requires pre- approval by a Director.

Director's travel outside of the GTA requires pre- approval by the City Librarian.

Director's or staff travel outside of the Province or Canada requires pre-approval by the City Librarian.

City Librarian's travel outside of the Province or Canada, up to \$3,500 requires pre-approval by the Board Chair.

City Librarian, Director, or staff travel attendance at Events in excess of \$3,500 requires approval by the Library Board.

### **Meal Allowance**

The meal allowance for union staff is the rate specified in the collective agreement with the bargaining unit.

A meal allowance for non-union staff of up to \$15 may be granted when an employee is required to work at least two hours of overtime on a normal business day or at least four hours of overtime on a non-scheduled workday.

If actual expenditures are submitted for reimbursement instead of an allowance, an original itemized receipt must be submitted with the Expense Claim form.

### **Parking**

Parking fees for day-to-day local business travel in excess of regular parking fees paid at normal place of work may be claimed.

Original receipts must be submitted with the Expense Claim form.

### **Personal Automobile**

Use of a personal automobile for day-to-day local business in excess of regular commuting kilometerage or commuting costs to normal place of work may be claimed.

The rate per kilometer for individuals in the bargaining unit is to be the rate specified in the collective agreement with the bargaining unit.

The rate for non-bargaining unit individuals is to be the rate established by the City of Toronto.

Individuals who use their automobiles for Library business must carry at least \$1,000,000 of public liability and property damage insurance.

Where a personal auto is used for transportation to attend a Conference, Seminar, or business trip, the kilometerage claimed shall be included in the overall request for reimbursement for the Event.

### **Per Diem Allowances**

Per Diem allowance is for sundry expenses, which includes meals, telephone, entertainment and other local transportation for pre-approved out-of-town conferences, seminars or business trips.

The numbers of days to be claimed will be the number days of the Event including the day of departure and the day of return.

The Per Diem claim is to be submitted on an expense claim form within 10 working days of return to the office.

The rate for the Per Diem claim will be the rate established by the City of Toronto.

### **Professional Memberships and Association Fees**

Professional membership and association fees may be claimed when the employee is required to have a professional designation for the performance of the job and where, in the opinion of the City Librarian, membership will benefit job performance.

Where possible, the original invoice is to be approved by the supervising Manager or Director and submitted to TPL for payment directly to the organization.

When reimbursement to an employee is required the approved original invoice and proof of payment e.g. credit card statement or cancelled cheques is required to be submitted to support payment directly to the individual.

### **Travel Advances**

Advances may be requested for accommodation, the Per Diem sundry expenses allowance and ground transportation for attendance at out-of-town Conferences or Seminars or for associated Business Travel.

Request for advance must be approved by the supervising Manager or Director and submitted on a separate cheque requisition and sent to accounting with a copy of the approval to attend the Event attached.

Advances should be requested within 7 to 15 business days prior to the start of the Event.

The total of all unspent advances must be remitted to the Library with the Expense Claim form.

Travel advances are considered to be a loan to the employee until an Expense Claim is made to clear the advance.

### **Travel Arrangements**

When attending out-of-town conference, seminar, or business trip, air travel shall be economy class and eligible alternative travel expenses for bus, train, or automobile shall be limited to the economy class air rate.

### **Travel to/from Transportation Terminal**

Reasonable economic means of transportation between residence and terminal and between terminal and hotel may be claimed.

This may include taxi, buses and trains.

Car rentals and kilometerage for personal automobile may be included when required.

When provided, receipts are required and are to be submitted with Expense Claim form.

### **Travel to Meetings on the Way to/from Place of Work**

If possible, travel to meetings (at other locations, at any time of the day) should be at the most cost efficient method for the Library. The options may include public transit, taxicabs, or sharing rides.

Costs in excess of the regular commuting costs will be eligible for reimbursement for travel to meetings on the way to work or on the way home from work in situations where the meeting is held at the beginning or ending of a normal work day.

In this situation, the employee is to claim the total travel costs for the actual method of travel used (e.g. kilometerage and parking for personal automobile to place of meeting), less the travel costs associated with the regular method of commuting (e.g. cost of public transit or regular kilometerage and parking for personal automobile to normal place of work).

## **Accountability**

### **Forms**

Expense Claim forms are provided by the Library and may be revised by the Library Treasurer as necessary to provide documentation supporting the financial records of the Board.

### **Controls**

The Library Treasurer shall undertake such tests and inquiries as are appropriate to ensure that the Library maintains satisfactory control practices, and that all officials and employees duly carry out the terms of this policy, and shall carry out such tests and inquiries as are requested by the Board.

### **Implementation**

The City Librarian, Directors and Managers who approve expense claims are to ensure that all individuals who are required to submit an expense claim are made aware of this policy and to ensure that the expense claims which they approve, comply with this policy and are supported by valid original receipts.

### **Approvals**

The following approvals will apply:

- expense claims are to be reviewed and approved by the Manager or Director to whom the individual reports;
- pre-approval by the Board is required for Events exceeding \$3,500 per individual;
- the City Librarian's and Board member's expense claims are to be reviewed and approved by the Board Chair;
- the Board Chair's expense claims are to be reviewed and approved by the Board Vice-Chair;
- the Directors' expense claims are to be reviewed and approved by the City Librarian.

### **Appendices**

Appendix A - Definitions

Appendix B - Inquiries

## Appendix A – Definitions

In this policy,

“Business Travel” means:

- travel necessary to carry out duties directly related to staff job responsibilities;
- travel by staff undertaken in their capacity as an executive of a professional association where membership has been paid by the Library;
- travel to an Event where a member of staff is a speaker, panel participant or presenter of a paper;
- travel to training Events other than seminars;
- travel to participate in study or inspection tours, visits, or meetings when specifically directed by the Board;
- day-to-day business travel within the GTA, such as kilometrage, TTC fares, GO transit, etc. may also be claimed;

“Conference” means a meeting sponsored by a professional, trade or similar organization that involves a series of presentations or discussions, related to the purpose and goals of the association or the goals of the Library;

“Event” means a Conference or Seminar and includes all of the following eligible costs, expense limits and receipt requirements:

- Registration Fees: Copy of registration document required. Should be paid in advance directly by the Library to the Conference / Seminar payee in the appropriate currency;
- Accommodation: Reimbursement limited to standard single room at the lesser of the government rate or actual cost. Receipts are required;
- Travel: Reimbursement limited to economy class by air where applicable. If alternative transportation (e.g. train, bus, automobile) is used, reimbursement is limited to the lesser of the actual costs and the economy class airfare. Ticket receipts are required. Except where kilometrage is claimed, receipts are required for reimbursement of all gasoline costs. Claims for kilometrage must be included in the total Expense Claim for that Conference / Seminar;
- Ground Transportation: Cost of transportation from home/office to terminal and from terminal to accommodation. Receipts are required;

- Per Diem / Sundry Expense: Applicable only for overnight stay out-of-town. Expenses include meals, telephone, entertainment and local transportation, including the day of departure and return. Reimbursement is up to \$65.00 CDN per day in Canada and up to \$65.00 US per day outside of Canada. No receipts are required;

“GTA” means the Greater Toronto Area and includes the City of Toronto, and the Regions of Durham, York, Peel and Halton;

“Per Diem” means a daily allowance for meals, telephone, entertainment, local transportation and other sundry expenses, at a rate as specified by the City of Toronto;

“Seminar” means a compact program of not more than five working days, that is educational in nature but not necessarily offered through an approved academic institution or professional body, and is for an individual’s professional development.

### **Appendix B – Inquiries**

All inquiries concerning this policy are to be directed to:

Director, Finance & Treasurer,  
789 Yonge Street  
Toronto ON M4W 2G8