

**Revised

21.



**STAFF REPORT
ACTION REQUIRED**

Business Expense Policy - Update

Date: December 5, 2022

To: Toronto Public Library Board

From: City Librarian

SUMMARY

The purpose of this report is to seek Toronto Public Library Board approval of proposed revisions to the Library's Business Expense Policy, previously called Expense Claim Policy. The proposed revisions are to be consistent with the City's policy and to reflect the governance and oversight role of the Library Board. The revisions relate mainly to approvals for business travel expenses and recognize the special role of the City Librarian as established under the Public Libraries Act.

RECOMMENDATIONS

The City Librarian recommends that the Toronto Public Library Board:

1. approves the revised Business Expense Policy appended as Attachment 1.

FINANCIAL IMPACT

There is no financial impact beyond what has already been approved in the current year's budget.

The Director, Finance & Treasurer has reviewed this financial impact statement and agrees with it.

DECISION HISTORY

At its meeting on March 20, 2017, the Board approved revisions to the [Expense Claim Policy](#) largely to reflect changes in the City's updated Business Expense Policy.

ISSUE BACKGROUND

The Expense Claim Policy is reviewed periodically to ensure it meets organizational needs while remaining consistent with the City's Business Expense Policy.

The City of Toronto published an updated Business Expense Policy dated April 19, 2022 and this forms the basis for updating TPL's Expense Claim Policy.

The [Public Libraries Act R.S.O 1990, Chapter P.44](#) (the Act) establishes a Library Board which is charged with governance and oversight responsibilities for the library, and a chief executive officer (City Librarian) who is tasked with supervising and directing daily operations of the Toronto Public Library (TPL) and staff. The Act also recognizes TPL as a special board which provides services to other libraries in Ontario.

COMMENTS

The proposed revisions to the policy are being made to be consistent with the City's policy; reflect the governance and oversight role of the Library Board; and recognize the responsibility of the City Librarian for daily operations. The main changes to TPL's Business Expense Policy are summarized in Table 1 below, where TPL's current and proposed policies are compared to the City's policy. Some things to note about the changes:

- The recommended changes to approvals for business travel are generally more restrictive at TPL than at the City.

- The recommendation to have staff travel, including travel over \$3,500, approved by the City Librarian instead of the Board recognizes that this activity is operational in nature and that the City Librarian is responsible for staff development, among other responsibilities.
- The recommendation to increase the travel approval limits for the City Librarian from \$3,500 to \$5,000 recognizes the impact of inflation as well as the unique leadership and advocacy role of the position and of TPL within the North American and international library community.
- Staff reimbursement for local business travel continues to be based on the concept of incremental cost beyond the normal cost of daily commuting. The only recommended change applies to staff who drive for a business purpose when their usual mode of commuting is public transit. Under the revised policy, incremental kilometerage reimbursement will be based on the assumption that staff normally drive to work.

Table 1: Summary of Business Expense Policy Revisions

Current TPL Policy	City Policy	TPL Policy Revisions
Current name is Expense Claim Policy	Current name is Business Expense Policy.	Revise name to Business Expense Policy to be in line with City.
Staff travel outside of the GTA requires pre-approval by a Director	Staff travel outside of the GTA requires pre-approval by the supervisor.	No change. TPL policy is in line with or exceeds City approvals.
Director's travel outside of the GTA requires pre-approval by the City Librarian.	Division Heads travel outside of GTA require pre-approval by Deputy City Manager (DCM). Division Heads travel outside of Canada and USA require pre-approval by DCM and City Manager.	Director's travel outside of Ontario requires pre-approval by the City Librarian. TPL policy is in line with or exceeds City approvals.
Director's or staff travel outside of the Province or Canada requires pre-approval by the City Librarian.	Staff travel outside of Canada and USA require approval of Division Head and DCM. Division Heads travel outside of Canada and USA	Director's and staff travel outside of Canada requires pre-approval by the City Librarian. TPL policy is in line with or exceeds City approvals.

Current TPL Policy	City Policy	TPL Policy Revisions
	require pre-approval of DCM and City Manager.	
City Librarian's travel outside of the Province or Canada, up to \$3,500 requires pre-approval by the Board Chair.	Council pre-approval is required for all expenditures over a limit of \$3,500 for attendance at events, conferences, and seminars that are discretionary in nature.	City Librarian's travel outside of Canada, up to \$5,000 requires pre-approval by the Board Chair. City Librarian's travel outside of Canada over \$5,000 requires pre-approval by the Board.
City Librarian, Director, or staff travel for attendance at Events, including travel costs in excess of \$3,500 requires approval by the Library Board.	Council approval is required for expenditures over a limit of \$3,500 for attendance at events, conferences, and seminars that are discretionary in nature.	City Librarian's travel for attendance at Events, including other Business Travel, up to \$5,000 requires approval by the Board Chair. City Librarian travel in excess of \$5,000 requires approval by the Board. Director and staff travel for attendance at Events, including Business Travel, in excess of \$3,500 requires approval by the City Librarian.
Training/education, including travel costs provided through an academic institution, professional body, other professional organization/person(s) or service provider in excess of \$3,500 requires approval by the City Librarian.	Pre-approval by the supervisor is required for training, with no dollar limits.	No change. TPL policy is in line with or exceeds City approvals.
Only costs in excess of the regular commuting costs will be eligible for reimbursement. Regular commuting costs to be deducted includes normal cost of kilometrage to and	Employees can claim reimbursement for travel to or from an alternate work location at the beginning or end of the workday, provided that the distances	Business travel costs in excess of the Regular Commuting Costs will be eligible for reimbursement. This is consistent with City policy.

Current TPL Policy	City Policy	TPL Policy Revisions
from work, parking fees and public transportation.	<p>travelled are greater than the distance normally travelled from their regular work locations.</p> <p>The claim shall exclude the distance travelled to and from the employee's home and regular work location on a daily basis. Where an employee goes directly from home to an alternate work location, he/she shall be reimbursed only for the additional distance travelled, regardless of their regular mode of transportation.</p>	<p>"Regular Commuting Cost" is the employee's normal cost of commuting from home to the TPL Regular Work Location and vice versa. For the purpose of kilometrage reimbursement the Regular Commuting Cost is based on the distance (kilometres) between the employee's home and their TPL Regular Work Location, even if the employee takes public transportation on a regular basis.</p>

CONTACT

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SIGNATURE

Vickery Bowles
City Librarian

ATTACHMENTS

Attachment 1: Business Expense Policy (draft for approval)
Attachment 2: Business Expense Policy (blacklined to show changes)

Policy Title: Business Expense Policy
Policy Classification: Board Policy

1

Business Expense Policy

Policy Classification: Board Policy

Motion # and Approval Date:

Motion # and Last Revision Date: 04 - 150 – November 15, 2004
17 - 052 – March 20, 2017

Effective Date

January 1, 2023

Last Reviewed

December 5, 2022

Purpose

The objective of this policy is to ensure the reimbursement of legitimate, reasonable expenses incurred by Toronto Public Library employees conducting business for the Library and as approved by a Manager, Director, or the City Librarian.

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, association fees, travel to meetings on the way to/from place of work and tips.

Non-reimbursable items include, but are not limited, to the following:

- a. Expenses of a personal nature, including expenses for companions, spouses and other family members.
- b. Traffic and parking violations, unless approved by the Director or City Librarian.

- c. Instances where no actual or incremental costs were incurred by the employee for business purpose.

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.

Underlying Principles

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 Toronto Public Library's intent is to reimburse individuals for legitimate, reasonable expenses incurred by individuals for approved library-related activities as outlined below. 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.

1. 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.

2. Original Receipts

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

If a receipt is missing, an approved Affidavit for Missing Receipt is required before a claim can be reimbursed.

3. Accommodation

Eligible accommodation for conferences, seminars or for business travel is a single standard room, at the least of the government rate, the room rate charged for the event or the actual cost.

This includes the cost for room rate, 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.

4. Business Meetings or Protocol Events Involving External Business Contacts

It may be necessary for staff to host business contacts who are not employees of the Library, the City or Agencies and Corporations when hosting Events related to the Library's business. 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 should pay for the entire bill and an original itemized receipt is submitted with the Expense Claim form.

The expenses relating to alcoholic beverages may be reimbursed for Library-hosted or Library-sponsored Events or official visits by national and international delegations. The City Librarian must approve of this expense in advance.

5. Staff Meetings/Planning Days

Food and beverage expenses for staff business meetings of less than two hours will not be reimbursed except for special events (staff recognition,

appreciation, staff training or team-building exercises), emergency response (labour disruption, infrastructure failure, ice storms etc.) then food and beverage expenditures are permitted as long as they are reasonable, appropriate and within budget.

Where possible, Library staff should avoid scheduling meetings during normal meal times.

Alcohol should not be served at a Library meeting, and will not be reimbursed as part of any Library meeting, travel or meal expense.

There will be no reimbursement for office social events, retirement parties and holiday gatherings.

6. Business Travel

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

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

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

Director's and staff travel for attendance at Events, including Business Travel in excess of \$3,500 requires approval by the City Librarian.

City Librarian's travel for attendance at Events, including other Business Travel, up to \$5,000 requires approval by the Board Chair. Travel in excess of \$5,000 requires approval by the Board.

City Librarian's travel outside of Canada, up to \$5,000 requires pre-approval by the Board Chair. City Librarian's travel outside of Canada over \$5,000 requires pre-approval by the Board.

Training/education, including travel costs provided through an academic institution, professional body, other professional organization/person(s) or service provider in excess of \$3,500 requires approval by the City Librarian.

7. 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.

With the submission of an original itemized receipt, a meal allowance of up to \$15 may be reimbursed, when submitted with the Expense Claim form.

8. Loyalty Programs

Employees travelling on Library business may participate in loyalty programs, e.g. frequent flyer programs, provided that they select the most cost-efficient mode of travel. Employees may retain the benefits offered for business or personal use provided that the use of the benefit results in no additional cost to the Library. Where feasible the Library's procurement credit card (P-Card) should be used for payment.

9. Tips

The Library will reimburse reasonable payment of tips up to a maximum of 15% of the total cost of the bill. If the service charge is included in the invoice, no more tipping is allowed and will not be reimbursed. The rules apply to tips on ground transportation, restaurants and food brought to office. However, tips on accommodation, if paid, must be covered within the per diem payment to staff.

10. Parking Fees, Parking and Traffic Violations

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

P-Card and Petty Cash should not be used to pay or reimburse for parking; an Expense Claim form should be used. Original receipts must be submitted with the Expense Claim form.

Traffic and parking violations are non-reimbursable expenses, unless approved by a Director or the City Librarian.

11. Per Diem Allowances

Per diem represents the maximum 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 of days of the event, including the day of departure and the day of return. The per diem daily rate shall be pro-rated by 50% if the travel starts after or concludes before noon.

Receipts are not required to support the per diem claim. An employee who receives a per diem allowance may not claim additional personal expenses.

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.

In circumstances where meals are provided at the Event or hotel, the per diem allowance shall be reduced according to pre-set limits per component. These limits are: breakfast \$10, lunch \$15, dinner \$25 and miscellaneous \$15.

If provision of a meal is known at the time of registration for the event, a declaration shall be made in the expense claim form prior to its approval, and the per diem amount reduced accordingly.

Where provision of a meal is not known prior to attendance, the employee must advise their approver and reduce eligible per diem amount upon return to the office.

Eligible Per Diem Amount

Per diem rates within Canada are denominated in Canadian dollars, per diem rates outside of Canada are denominated in US dollars.

Please refer to Appendix B for a table summarizing the per diem rates for the various event arrangements.

- For events where no meals are provided, the per diem rate is \$65 CAD and \$65 USD
- For events where breakfast is provided, the per diem rate is \$55 CAD

and \$55 USD

- For events where lunch is provided, the per diem rate is \$50 CAD and \$50 USD
- For events where dinner is provided, the per diem rate is \$40 CAD and \$40 USD
- For events where breakfast and lunch are provided, the per diem rate is \$40 CAD and \$40 USD
- For events where breakfast and dinner are provided, the per diem rate is \$40 CAD and \$40 USD
- For events where lunch and dinner are provided, the per diem rate is \$25 CAD and \$25 USD
- For events where breakfast, lunch, and dinner are provided, the per diem rate is \$15 CAD and \$15 USD

12. 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 or City Librarian and submitted to Toronto Public Library 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 cheque is required to be submitted to support payment directly to the individual. Penalties for late payment will not be reimbursed.

13. 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 seven 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.

14. Travel Arrangements

When attending an 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.

Air travel must be at the most cost efficient method for the Library.

15. 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, including gas for car rental and kilometrage for personal automobile may be included when required.

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

16. Local Business Travel

Business travel should be at the most cost efficient method for the Library. The options may include personal automobile, public transit, taxis or other fee-based rides, and car share or rentals. Business travel costs in excess of the Regular Commuting Costs will be eligible for reimbursement.

Where a personal automobile is used:

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 automobile is used for transportation to attend a conference, seminar, or business trip, the kilometrage claimed shall be included in the Expense Claim for reimbursement for the event.

Refer to Appendix B for examples of expense claims for local business travel.

17. 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.

18. 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.

19. 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.

20. Approvals

The following approvals will apply:

- a. expense claims are to be reviewed and approved by the Manager or

Director to whom the individual reports;

- b. the City Librarian's expense claims are to be reviewed and approved by the Board Chair for amounts up to \$5,000 and by the Board for amounts in excess of \$5,000;
- c. the Board member's expense claims are to be reviewed and approved by the Board Chair;
- d. the Board Chair's expense claims are to be reviewed and approved by the Board Vice-Chair;
- e. the Directors' expense claims are to be reviewed and approved by the City Librarian.

Accountability

The Director, Finance and Treasurer is accountable for implementation of this policy.

Definition of Terms

In this policy,

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

- b. "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;
- c. "Event" means a conference or seminar and includes all of the following eligible costs, expense limits and receipt requirements:
 - i. 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;
 - ii. Accommodation: Reimbursement limited to standard single room at the lesser of the government rate or actual cost. Receipts are required;
 - iii. 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 air fare. 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;
 - iv. Ground Transportation: Cost of transportation from home/office to terminal and from terminal to accommodation. Receipts are required; Travel by using bike-share, auto-share and other modes shall be reimbursed based on incremental cost up to a maximum of equivalent kilometrage. If Presto Card is used, staff shall be reimbursed on the basis of a receipt.
 - v. Per Diem/Sundry Expense: Applicable only for overnight stay out-of-town. Expenses include personal meals, personal telephone calls, gratuities, cleaning and laundry and other incidental expenses, entertainment and local transportation, including the day of departure and return. Reimbursement is up to \$65.00 CAD per day in Canada and up to \$65.00 USD per day outside of Canada. No receipts are required. The per diem daily rate shall be pro-rated by 50% if the travel starts after or concludes before noon.

- d. "GTA" means the Greater Toronto Area and includes the City of Toronto, and the Regions of Durham, York, Peel and Halton;
- e. "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;
- f. "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.
- g. "Training" represents education provided through an academic institution, professional body, other professional organization/person(s) or service provider. It may include training on technical or management skills, presentations by a professional organization on best practices and case studies.
- h. "TPL Regular Work Location" is the employee's regularly assigned TPL work location, when the employee is required to be onsite.
- i. "Regular Commuting Cost" is the employee's normal cost of commuting from home to the TPL Regular Work Location and vice versa. For the purpose of kilometrage reimbursement the Regular Commuting Cost is based on the distance (kilometres) between the employee's home and their TPL Regular Work Location.

Appendices

Appendix A – Examples of Local Business Travel

The following are examples of possible scenarios and acceptable practices according to policy:

Example 1:

An employee drives from their regular work location to a half day meeting or training course at an alternate location and returns to their regular work location afterwards. The employee CAN claim reimbursement for the distance driven

between their regular work location and alternate location. The employee cannot claim the distance from home to TPL regular work location and from TPL regular work location to home.

E.g. Distance between regular work location and alternate location is 25 km one-way. Employee would receive reimbursement to cover both ways: $25 \times 2 = 50$ km

Example 2:

An employee drives to attend a one-day meeting or training course at an alternate location and goes directly from home to the alternate location. The employee CAN claim reimbursement for the difference between their home to the alternate location where the distance to the alternate location exceeds the distance between the employee's home and regular work location.

E.g. Home to regular work location is 25 km (Regular Commuting cost) and home to training course location is 40 km. Difference is $40 \text{ km} - 25 \text{ km} = 15$ km

Employee would receive reimbursement on the difference each way: $15 \times 2 = 30$ km

If the employee takes public transit to their regular work location and decides to drive on the day of the meeting/training, the above calculation still applies and the employee can only claim 30km.

Example 3:

An employee drives to attend a meeting/training at an alternate location at the beginning of the day and goes directly home afterwards. The meeting location is closer to the employee's home than their regular work location. The employee is NOT eligible for reimbursement.

E.g. Home to regular work location is 25 km

Home to meeting location is 15 km

Employee is not eligible to claim kilometrage

If the employee takes public transit to their regular work location and decides to drive on the day of the meeting/training, the employee is not eligible for reimbursement because the alternate location is closer to the employee's home.

Example 4:

The employee drives to work and has a meeting at an alternate location. The meeting occurs at the end of the day so they drive home directly after the meeting.

E.g. TPL regular work location to home is 20 km each way. Total distance driven from home to work to meeting to home was 55 km.

Employee would claim 55 km less the regular commuting distance.

Less regular commuting distance: $2 \times 20 = 40$ km

Kilometrage claimed: $55 - 40 = 15$ km

If the employee takes public transit to their regular work location and decides to drive on the day of the meeting/training, the above calculation still applies and the employee can only claim 15 km.

Example 5:

The employee takes public transit to their regular work location. They take public transit to attend a meeting at an alternate location and returns to their regular work location. The employee can claim the cost of public transit to and from the meeting.

Appendix B – Per Diem Allowances

Eligible Per Diem Amount		
Event Arrangement Category	Per Diem Rate Within Canada	Per Diem Rate Outside Canada
No Meals Provided	CAD 65	USD 65
Breakfast Provided	CAD 55	USD 55
Lunch Provided	CAD 50	USD 50
Dinner Provided	CAD 40	USD 40
Breakfast & Lunch Provided	CAD 40	USD 40
Breakfast & Dinner Provided	CAD 30	USD 30
Lunch & Dinner Provided	CAD 25	USD 25
Breakfast, Lunch, & Dinner Provided	CAD 15	USD 15

Contact

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DRAFT

POLICY:**EXPENSE CLAIMBUSINESS EXPENSE****SECTION:****II – General Policies – Finance**

MOTION#/DATE: **04 - 150 – November 15, 2004**
17 - 052 – March 20, 2017
-December 5, 2022

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1. Effective Date

March 20, 2017January 1, 2023

2. Policy Objective

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

3. 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.

4. Policy Statement

The Toronto Public Library'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.

5. 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, association fees, travel to meetings on the way to/from place of work and tips.

Non-reimbursable items include, but are not limited, to the following:



- a. Expenses of a personal nature, including expenses for companions, spouses and other family members.
- b. Traffic and parking violations, unless approved by the Director or City Librarian.
- c. Instances where no actual or incremental costs were incurred by the employee for business purpose.

6. 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.

7. Specific Directives

a. 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.

b. Original Receipts

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

If a receipt is missing, an approved Affidavit for Missing Receipt is required before a claim can be reimbursed.

c. Accommodation

Eligible accommodation for conferences, seminars or for business travel is a single standard room, at the least of the government rate, the room rate charged for the event or the actual cost.

This includes the cost for room rate, 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.

d. Business Meetings or Protocol Events involving External Business Contacts

It may be necessary for staff to host business contacts who are not employees of the Library, the City or Agencies and Corporations when hosting Events related to the Library's business. 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 should pay for the entire bill and an original itemized receipt is submitted with the Expense Claim form.

The expenses relating to alcoholic beverages may be reimbursed for Library-hosted or Library-sponsored Events or official visits by national and international delegations. The City Librarian must approve of this expense in advance.

e. Staff Meetings/Planning Days

Food and beverage expenses for staff business meetings of less than two hours will not be reimbursed except for special events (staff recognition, appreciation, staff training or team-building exercises), emergency response (labour disruption, infrastructure failure, ice storms etc.) then food and beverage expenditures are permitted as long as they are reasonable, appropriate and within budget.

Where possible, Library staff should avoid scheduling meetings during normal meal times.

Alcohol should not be served at a Library meeting, and will not be reimbursed as part of any Library meeting, travel or meal expense. There will be no reimbursement for office social events, retirement parties and holiday gatherings.

f. Business Travel

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

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

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

~~City Librarian~~ Director's and ~~or~~ staff travel for attendance at Events, including ~~travel costs~~Business Travel, in excess of \$3,500 requires approval by the Library BoardCity Librarian.

City Librarian's travel for attendance at Events, including other Business Travel, up to \$5,000 requires approval by the Board Chair. Travel in excess of \$5,000 requires approval by the Board.

City Librarian's travel outside of ~~the Province or~~Canada, up to ~~\$3,500~~\$5,000 requires pre-approval by the Board Chair. City Librarian's travel outside of Canada over \$5,000 requires pre-approval by the Board.

Training/education, including travel costs provided through an academic institution, professional body, other professional organization/person(s) or service provider in excess of \$3,500 requires approval by the City Librarian.

g. 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.

With the submission of an original itemized receipt, a meal allowance of up to \$15 may be reimbursed, when submitted with the Expense Claim form.

h. Loyalty Programs

Employees travelling on Library business may participate in loyalty programs, e.g. frequent flyer programs, provided that they select the most cost-efficient mode of travel. Employees may retain the benefits offered for business or personal use provided that the use of the benefit results in no additional cost to the Library. Where feasible the Library's procurement credit card (P-Card) should be used for payment.

i. Tips

The Library will reimburse reasonable payment of tips up to a maximum of 15% of the total cost of the bill. If the service charge is included in the invoice, no more tipping is allowed and will not be reimbursed. The rules apply to tips on ground transportation, restaurants and food brought to office. However, tips on accommodation, if paid, must be covered within the per diem payment to staff.

j. Parking Fees, Parking and Traffic Violations

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

P-Card and Petty Cash should not be used to pay or reimburse for parking; an Expense Claim form should be used. Original receipts must be submitted with the Expense Claim form.

Traffic and parking violations are non-reimbursable expenses, unless approved by a Director or the City Librarian.

k. Per Diem Allowances

Per diem represents the maximum 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 of days of the event, including the day of departure and the day of return. The per diem daily rate shall be pro-rated by 50% if the travel starts after or concludes before noon.

Receipts are not required to support the per diem claim. An employee who receives a per diem allowance may not claim additional personal expenses.

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.

In circumstances where meals are provided at the Event or hotel, the per diem allowance shall be reduced according to pre-set limits per component. These limits are: breakfast \$10, lunch \$15, dinner \$25 and miscellaneous \$15.

If provision of a meal is known at the time of registration for the event, a declaration shall be made in the expense claim form prior to its approval, and the per diem amount reduced accordingly.

Where provision of a meal is not known prior to attendance, the employee must advise their approver and reduce eligible per diem amount upon return to the office. Please refer to the following table for the eligible per diem amount for the various event arrangements.

Eligible Per Diem Amount		
Event Arrangement Category	Per Diem Rate	
	Within Canada	Outside Canada
No Meals Provided	CAD 65	USD 65
Breakfast Provided	CAD 55	USD 55
Lunch Provided	CAD 50	USD 50
Dinner Provided	CAD 40	USD 40
Breakfast & Lunch Provided	CAD 40	USD 40
Breakfast & Dinner Provided	CAD 30	USD 30
Lunch & Dinner Provided	CAD 25	USD 25
Breakfast, Lunch, & Dinner Provided	CAD 15	USD 15

I. 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 or City Librarian and submitted to Toronto Public Library 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 cheque is required to be submitted to support payment directly to the individual. Penalties for late payment will not be reimbursed.

m. 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 seven 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.

n. Travel Arrangements

When attending an 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. Air travel must be at the most cost efficient method for the Library.

o. 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, including gas for car rental and kilometrage for personal automobile may be included when required.

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

p. Local Business Travel

Business travel should be at the most cost efficient method for the Library. The options may include personal automobile, public transit, taxis or other fee-based rides~~taxis, or sharing rides~~. Business travel costs in excess of the Regular Commuting Costs will be eligible for reimbursement.

Where a personal automobile is used:

- 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 automobile is used for transportation to attend a conference, seminar, or business trip, the kilometrage claimed shall be included in the Expense Claim for reimbursement for the event.

[Refer to Appendix B for examples of expense claims for local business travel.](#)

8. Accountability

a. 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.

b. 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.

c. 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.

9. Approvals

The following approvals will apply:

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

by the Board Chair for amounts up to \$5,000 and by the Board for amounts in excess of \$5,000;

- c. Board member's expense claims are to be reviewed and approved by the Board Chair;
- d. the Board Chair's expense claims are to be reviewed and approved by the Board Vice-Chair;
- e. the Director's expense claims are to be reviewed and approved by the City Librarian.

10. Appendices

Appendix A - Definitions

[Appendix B - Examples of Local Business Travel](#)

Appendix [CB](#) - Inquiries

Appendix A – Definitions

In this policy,

- a. “Business Travel” means:
 - i. travel necessary to carry out duties directly related to staff job responsibilities;
 - ii. travel by staff undertaken in their capacity as an executive of a professional association where membership has been paid by the Library;
 - iii. travel to an event where a member of staff is a speaker, panel participant or presenter of a paper;
 - iv. travel to training events other than seminars;
 - v. travel to participate in study or inspection tours, visits, or meetings when specifically directed by the Board;
 - vi. day-to-day business travel within the GTA, such as kilometrage, TTC fares, GO transit, etc. may also be claimed;
- b. “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;
- c. “Event” means a conference or seminar and includes all of the following eligible costs, expense limits and receipt requirements:
 - i. 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;
 - ii. Accommodation: Reimbursement limited to standard single room at the lesser of the government rate or actual cost. Receipts are required;
 - iii. 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 air fare. 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;
 - iv. Ground Transportation: Cost of transportation from home/office to terminal and from terminal to accommodation. Receipts are required;

Travel by using bike-share, auto-share and other modes shall be reimbursed based on incremental cost up to a maximum of equivalent kilometrage. If Presto Card is used, staff shall be reimbursed on the basis of a receipt.

- v. Per Diem/Sundry Expense: Applicable only for overnight stay out-of-town. Expenses include personal meals, personal telephone calls, gratuities, cleaning and laundry and other incidental expenses, entertainment and local transportation, including the day of departure and return. Reimbursement is up to \$65.00 CAD per day in Canada and up to \$65.00 USD per day outside of Canada. No receipts are required. The per diem daily rate shall be pro-rated by 50% if the travel starts after or concludes before noon.
- d. “GTA” means the Greater Toronto Area and includes the City of Toronto, and the Regions of Durham, York, Peel and Halton;
- e. “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;
- f. “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.
- g. “Training” represents education provided through an academic institution, professional body, other professional organization/person(s) or service provider. It may include training on technical or management skills, presentations by a professional organization on best practices and case studies.
- h. “TPL Regular Work Location” is the employee’s regularly assigned TPL work location, when the employee is required to be onsite.
- i. “Regular Commuting Cost” is the employee’s normal cost of commuting from home to the TPL Regular Work Location and vice versa. For the purpose of kilometrage reimbursement the Regular Commuting Cost is based on the distance (kilometres) between the employee’s home and their TPL Regular Work Location.

Appendix B – Examples of Local Business Travel

The following are examples of possible scenarios and acceptable practices according to policy:

Example 1:

An employee drives from their regular work location to a half day meeting or training course at an alternate location and returns to their regular work location afterwards. The employee CAN claim reimbursement for the distance driven between their regular work location and alternate location. The employee cannot claim the distance from home to TPL regular work location and from TPL regular work location to home.

E.g. Distance between regular work location and alternate location is 25 km one-way. Employee would receive reimbursement to cover both ways: $25 \times 2 = 50$ km

Example 2:

An employee drives to attend a one-day meeting or training course at an alternate location and goes directly from home to the alternate location. The employee CAN claim reimbursement for the difference between their home to the alternate location where the distance to the alternate location exceeds the distance between the employee's home and regular work location.

E.g. Home to regular work location is 25 km (Regular Commuting cost) and home to training course location is 40 km. Difference is $40 \text{ km} - 25 \text{ km} = 15 \text{ km}$
Employee would receive reimbursement on the difference each way: $15 \times 2 = 30 \text{ km}$

If the employee takes public transit to their regular work location and decides to drive on the day of the meeting/training, the above calculation still applies and the employee can only claim 30km.

Example 3:

An employee drives to attend a meeting/training at an alternate location at the beginning of the day and goes directly home afterwards. The meeting location is closer to the employee's home than their regular work location. The employee is NOT eligible for reimbursement.

E.g. Home to regular work location is 25 km
Home to meeting location is 15 km
Employee is not eligible to claim kilometrage

If the employee takes public transit to their regular work location and decides to drive on the day of the meeting/training, the employee is not eligible for reimbursement because the alternate location is closer to the employee's home.

Example 4:

The employee drives to work and has a meeting at an alternate location. The meeting occurs at the end of the day so they drive home directly after the meeting.

E.g. TPL regular work location to home is 20 km each way. Total distance driven from home to work to meeting to home was 55 km.

Employee would claim 55 km less the regular commuting distance.

Less regular commuting distance: $2 \times 20 = 40$ km

Kilometrage claimed: $55 - 40 = 15$ km

If the employee takes public transit to their regular work location and decides to drive on the day of the meeting/training, the above calculation still applies and the employee can only claim 15 km.

Example 5:

The employee takes public transit to their regular work location. They take public transit to attend a meeting at an alternate location and returns to their regular work location. The employee can claim the cost of public transit to and from the meeting.

Appendix B-C – Inquiries

All inquiries concerning this policy are to be directed to:

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