



Expense and Travel Reimbursement Policy For City Agencies, Boards, Commissions and Corporations

Policy Statement

The City of Toronto recognizes that Board members are volunteers and as such, make available their valuable personal time in order to tend to Board business. All reasonable expenses incurred while tending to authorized Board business will be reimbursed. The City expects that each Board will use discretion regarding the number of Board development events attended per budget year. The Board may compensate Board members who are requested to use personal vehicles for the purposes of Board work.

Application

This policy applies to citizen members and Members of Council appointed to City Agencies, Boards and Commissions. Agencies, Boards and Commissions may establish policies consistent with this policy.

This policy does not apply to corporations established under the *Business Corporations Act*, 1990.

Conditions

1. Board members will be reimbursed for reasonable expenses incurred in the execution of their duties. All expenses must be for business activities authorized by the Board. Receipts must be provided, except where the Board has a policy that determines a reasonable estimate of actual expenses that would be incurred.
2. Travel must be approved in advance by the Board in order for a Board member to claim reimbursement.
3. Whenever a board member is required and authorized to use his/her automobile on business of the board exclusive of travel to and from Board meetings, the Board shall pay the member a travel allowance equal to the allowance for City staff. (In January 2009, the allowance was set at fifty-two cents (52¢) per kilometre.) Board members who use their own vehicle will be reimbursed at the rate of economy class airfare or the current approved mileage rate, whichever is less, unless specific rationale and authorization has been given for reimbursement at a higher rate. Reimbursement for TTC costs will be provided whenever a board member is required and authorized to travel on board business.

4. Board members on Board business who rent a vehicle, travel by train, bus or airplane, will be reimbursed for such travel expenses incurred. Receipts must be provided.
5. Board members who travel from their point of departure to destination and are required to stay overnight in their destination area in order to tend to Board business outside of Board meetings, shall be reimbursed for their accommodation costs. Receipts must be provided.
6. Sundry expenses are applicable only for overnight stay out of town. Expenses include meals, telephone, entertainment and local transportation (excluding ground transportation between accommodation and the terminal, which may be reimbursed separately with receipts) including the day of departure and return. Reimbursement is equal to the allowance for City staff. (Currently the allowance for reimbursement is up to \$65 Canadian funds and up to \$65 U.S. funds per day outside Canada.). No receipts are required. Where some or all meals are included in the conference/seminar, the per diem should be reduced accordingly.
7. Board members who are tending to Board business that span normal meal times may be reimbursed for all reasonable meal expenses if no meals are provided. Receipts must be provided.
8. Alcohol charges will not be reimbursed.
9. Incidental childcare expenses as a result of attending Board meetings or on authorized Board business may be reimbursed where the Board deems financial hardship would otherwise result. Receipts must be provided.
10. Upon request by a Board member, travel costs to and from Board meetings may be reimbursed by the Board. Travel mode should be the most economical conveniently available. Receipts must be provided (except for TTC fares).

Implementation

Claim forms must be signed, both by the member making the claim and the Chair of the Board authorizing the claim, before submitting it to staff for processing. Another Board Member must sign the claim form for the Board Chair.