



**Brant Haldimand Norfolk  
Catholic District School Board**

**Policy: Employee Expenses**

		<b>Policy Number:</b>	700.04
<b>Adopted:</b>	March 29, 2005	<b>Former Policy Number:</b>	N/A
<b>Revised:</b>	June 26, 2007; February 23, 2010; June 28, 2011; January 28, 2020	<b>Policy Category:</b>	Finance
<b>Subsequent Review Dates:</b>	2023-24	<b>Pages:</b>	1

**Belief Statement:**

The Brant Haldimand Norfolk Catholic District School Board is committed to protecting the interests of taxpayers and be effective stewards of resources allocated to the Board. Reasonable expenses incurred by employees in the course of fulfilling their responsibilities should be reimbursed while on Board business.

**Policy Statement:**

This policy establishes the appropriate reimbursement of expense incurred by individuals while on Board business and applies to all staff making an expense claim.

**Glossary of Key Policy Terms:** Nil.

Refer to Administrative Procedure 700.04.

**References:**

- Education Act and Regulations
- The Income Tax Act
- Broader Public Sector Travel, Meal and Hospitality Expenses Directive
- Broader Public Sector Perquisites Directive
- 700.05 – Fundraising and School Generated Funds
- 700.07 – Corporate Credit Cards and Purchase Cards
- 700.10 – School Operating Budgets
- Vehicle Rented for School Board Purposes (March 17, 2014)



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**Employee Expenses  
AP 700.04**

<b>Procedure for:</b>	All Employees	<b>Adopted:</b>	March 29, 2005
<b>Submitted by:</b>	Superintendent of Business & Treasurer	<b>Revised:</b>	June 26, 2007; February 23, 2010; June 28, 2011; March 5, 2015; April 24, 2018; January 28, 2020
<b>Category:</b>	Finance		

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**Purpose**

The purpose of this administrative procedure is to outline and provide direction regarding appropriate reimbursement of expenses incurred by employees while on Board business.

**Responsibilities**

In general, expenses must be approved by the employee's immediate supervisor in accordance with the Brant Haldimand Norfolk Catholic District School Board (the "Board") policy and this administrative procedure. In some cases, within this procedure, the level of approval required may be different and is specifically identified.

It is recommended that staff and/or supervisors should seek pre-approval of uncertain purchase types to ensure reimbursement will be approved by their supervisor and/or Financial Services.

Those individuals responsible for approving claims are prohibited from approving their own expenses. Expenses cannot be claimed by an individual that are incurred by his/her approver (i.e., an employee cannot submit a claim that includes the cost of their immediate supervisors' lunch even if they were at the same event, this results in the immediate supervisor approving their own expense).

Expense claims without appropriate approvals and/or supporting documentation will be flagged for further follow up and subject to processing delays.

On an annual basis, the Manager of Financial Services (or designate) will review and make available a summary report on a sample of expenses and their compliance with this administrative procedure to the Superintendent of Business & Treasurer.

**Information**

The Employee Expenses Administrative Procedure aligns with the standards expected by the Province of Ontario and its Ministries, including the Broader Public Sector Expenses Directive.

The rules set out in this administrative procedure are applicable to all staff expenses whether reimbursed through an expense claim or paid by Purchasing Card (P-Card), cheque requisition, or school generated funds.

The Board assumes no obligation to reimburse expenses that are not in compliance with this administrative procedure.

**Definitions**

**Hospitality:** is the provision of food, beverage, accommodation, transportation, and other amenities to individuals who are not engaged to work for the Board or other broader public sector organizations (i.e., other school boards, Ontario government, agencies, and public entities).



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**Perquisites (or perks):** refers to a privilege that is afforded to an individual or to a group of individuals, provides a benefit, and is not generally available to others.

## **Procedures**

### **1.0 Reporting Requirements**

- 1.1 Staff are expected to submit an approved Expense Reimbursement Form at least on a quarterly basis to Financial Services. All costs must be supported by original invoices and/or receipts including credit/debit card slips and itemized receipts providing details of the expense(s) to be submitted. Business rationale and other details are required depending on the type of expense and may include purpose, date(s), point of origin and destination, other participants and appropriate approvals.
- 1.2 All approved expense claims (including mileage) must be received by Financial Services by September 10<sup>th</sup> of each year or the following business day should the 10<sup>th</sup> fall on a weekend. Reimbursement requests for prior year expenses received after that date will be refused and will not be paid, without exception.
- 1.3 The Board understands that from time to time receipts may become lost. It is the employees' responsibility to make every possible effort to obtain a duplicate receipt. Employees will be allowed one reasonably valued missed receipt per school year, at the discretion of Financial Services.
- 1.4 Any other extraordinary or unusual expense(s), that have been denied by Financial Services, that an employee or supervisor believes should be paid by the Board, must submit, in writing, to the Superintendent of Business & Treasurer the rationale for such claim. A decision will be given to the employee after the claim and the circumstances are reviewed. Pre-approval is recommended to ensure reimbursement will occur.

### **2.0 Travel Costs**

- 2.1 The Board recognizes that certain employees will be required to travel as part of their regular duties. Any travel required should be pre-approved as follows:
  - Travel within the district and Province of Ontario should be approved by the employee's supervisor.
  - Travel outside the Province of Ontario must be approved by the Director of Education & Secretary.
- 2.2 Travel arrangements must be made using the most practical and economical method of transportation (air, train, taxi, vehicle). A comparison of costs and travel time for different modes of transportation may be requested from Financial Services to ensure the most reasonable, economical option. Air travel will be reimbursed at standard fare, up to economy/coach class or equivalent. Travel in business class (or higher) or optional upgrades will be considered personal and not reimbursed.

Travelers may use personal frequent-flyer program miles to upgrade tickets, provided there is no cost to the Board. The Board does not reimburse individuals who choose to use personal frequent-flyer miles.

The cost of flight changes or missed flights will be deemed a personal expense, except in the event of an emergency or extraordinary circumstance and accompanied with a written explanation and approval by the Superintendent of Business & Treasurer. Extenuating circumstances may be reimbursed as approved by the Superintendent of Business & Treasurer.

Passports are considered a personal expense and will not be reimbursed under any circumstance.



- 2.3 Vehicles should only be rented when it is economically justifiable. Unreasonable charges (i.e., penalties and surcharges levied for not filling up a gas tank or extra mileage charges) will not be reimbursed. Documented justification may be requested to support any vehicle rental. Please contact Procurement Services for suggested vendors or agencies.
- 2.4 The cost of taxi fares and other public transit (i.e., subway, trains, etc.) are reimbursable by the Board. The employee is responsible for ensuring a receipt is obtained. In the event that a receipt is difficult to obtain, the Board will allow a reasonable amount provided details are provided.
- 2.5 Subject to collective agreements and employee contracts, the Board will reimburse employees for use of their personal vehicle while on Board business for actual distances travelled at the pre-determined per kilometer rate. Mileage rates will be reviewed annually and communicated by the Superintendent of Business & Treasurer when a change is required.

It is highly encouraged that employees carpool when attending the same event to minimize costs.

- 2.6 Staff whose duties require them to travel throughout all or a portion of the district will be assigned a base work site or primary work location from which mileage will be calculated. This will reflect their normal assignment. For those with one regular work site, this will be their normal assignment.

During workdays, eligible employees will be reimbursed for the distance actually travelled each day from their first work location, between various destinations and ending at the last work location of the day using the prescribed BHNCD SB Mileage Grid found on the staff portal.

Mileage claims for non-board sites and out of district travel (i.e., conferences) is based on the distance between the non-board site and the lessor of your primary work site or home.

Travel to/from an employee's home to their primary/first work location is considered personal and is not reimbursed by the Board.

- 2.7 Reimbursement for travel is not eligible for attendance at the following activities:

- School sponsored activities: field trips, athletic events, concerts/plays, graduation, etc.
- School department head meetings.
- Professional development activities as identified in the school year calendar.
- Participation in School and Department meetings and activities.
- Unauthorized travel.

However, due to the unique nature of their role; including after hour/weekend requirements and responsibilities, Principals/Vice-Principals are eligible to claim an equivalent of one trip to/from their primary place of residence each month. This amount is claimed on the last day of each month, during the school year (September to June).

- 2.8 Reimbursement is provided for necessary and reasonable expenditures on standard parking, public transportation (i.e., subway), highway tolls when driving on Board business. Valet parking is not reimbursable unless there is no self-serve option (or self-serve is unavailable). Annual 407 ETR or other transponder charges are considered personal and not reimbursable.

- 2.9 Parking or traffic violations will not be reimbursed under any circumstance, including those using Board owned vehicles.



### **3.0 Accommodations**

- 3.1 Reimbursement for overnight accommodation will be provided for a standard room or equivalent. In the case of a conference or seminar, staff should stay at the host hotel if a group rate is offered to participants. Charges above the standard room rate will be considered personal and will not be reimbursed; this includes suites, executive floors or concierge.
- 3.2 Reasonable expenses eligible for reimbursement include internet access, laundry/dry-cleaning (when stays are longer than five (5) days), and standard parking charges. Expenses of a personal nature (i.e., hotel movies, mini bars, concierge, fitness facility charges, etc.) are not eligible for reimbursement.
- 3.3 Penalties or charges incurred for non-cancellation of guaranteed hotel reservations are the responsibility of the employee and will not be reimbursed. Exceptional circumstances may allow for reimbursement and must be submitted, in writing, to the Superintendent of Business & Treasurer for decision.

### **4.0 Meals**

- 4.1 Reasonable and appropriate meals will be reimbursed while away on business at actual cost to a maximum of \$75.00 (Canadian dollars) per person, per day including taxes, gratuities and other sundry expenses. The lesser of the actual cost or the maximum will be reimbursed. This is not a per diem rate.
- 4.2 For greater clarity, reimbursement for meals is subject to the following limits:
- Breakfast           \$10.00
  - Lunch               \$20.00
  - Dinner              \$45.00
- 4.3 Meals charged to hotel rooms or room service require detailed receipts. Most hotels do not include the itemized receipts and employees are responsible to obtain the required documentation in order to ensure reimbursement.
- 4.4 Where a meal is included as part of a professional event (i.e., conference, workshop, etc.), the meal entitlement will not apply and not be reimbursed for meal costs the employee chose to incur.

### **5.0 Alcohol**

- 5.1 Alcohol cannot be claimed and will not be reimbursed.
- 5.2 Approval from the Director of Education & Secretary is required where alcohol is being expensed to facilitate Board business or to respect cultural expectations.

### **6.0 Conferences, Seminars and Workshops**

- 6.1 Registration fees for approved conferences, seminars and workshops related to Board business will be paid directly by the Board or reimbursed by the Board. Fees and expenses for a guest accompanying staff are not eligible or reimbursable. Attendance at conferences outside of Ontario must be approved by the Director of Education & Secretary.
- 6.2 Pre- or post-conference activities such as sightseeing tours are considered personal and are not eligible for reimbursement.
- 6.3 The Board does not issue cash advances to employees.



## **7.0 Hospitality**

- 7.1 Hospitality may be extended on behalf of the Board in an economical and consistent manner when it can facilitate Board business and it is considered desirable as a matter of courtesy or protocol. Hospitality may never be offered solely for the benefit of trustees, employees or contractors of the Board or other designated agency of the Broader Public Sector.
- 7.2 Board employees should be aware that the acceptance of hospitality from vendors or agents (current or prospective) may constitute a conflict of interest and, therefore, is prohibited.
- 7.3 All hospitality expenses must be documented and include original itemized invoices or receipts. The claim must include event details regarding purpose, date(s), location, type of hospitality (meals, refreshments, etc.) and a list of attendees (those within and outside the Board).

## **8.0 Perquisites**

- 8.1 A perquisite (or “perk”) is allowable only in limited and exceptional circumstances; where it is demonstrated to be a business-related requirement for the effective performance of an individual’s job. Any requests are to be submitted, in writing, to the Superintendent of Business & Treasurer.
- 8.2 The following perks are not allowed under any circumstance:
- Club membership for personal recreation or socializing purposes (i.e., fitness clubs, golf courses, or social clubs).
  - Tickets to cultural, sporting, or community events.
  - Clothing allowances not related to health and safety or special job requirements.
  - Access to private health clinics – medical services outside those provided by the provincial health care system or by the employee’s group insured benefit plans.
  - Professional advisory services for personal matters, other than those outlined in the Board Employee Assistance Program (EAP) (i.e., tax or estate planning)
- 8.3 These privileges cannot be provided by any means including:
- An offer of employment letter, as a promise of a benefit
  - An employment contract
  - A reimbursement of an expense
- 8.4 Staff must also be aware of receiving perks from outside stakeholders (i.e., vendors). The receipt of any perks from outside stakeholders, regardless of value, is prohibited and should be reported to the Supervisor of Procurement Services.

## **9.0 Community Events, Consultants and Other Expenses**

- 9.1 Staff will not be reimbursed for tickets to community events; unless a staff member is requested to represent the Board at such community events by the Director of Education & Secretary. Further, if any staff member wishes to be accompanied by a guest (i.e., spouse, friend etc.), the staff member/guest is responsible for the additional ticket expense.



- 9.2 Staff who wish to participate in fundraising events such as golf tournaments or walks are responsible for any payment of golf fees or donations, etc. Appropriate approvals must be received by the employee's immediate supervisor for any time off.
- 9.3 External consultants and other contractors will not be given or reimbursed for any hospitality, incidental or food expenses, including, but not limited to:
- Meals, snacks, and beverages
  - Gratuities
  - Laundry or dry cleaning
  - Transportation
  - Dependent care
  - Home office
  - Personal telephone calls
- 9.4 Reimbursements for allowable expenses under this administrative procedure can be claimed only when the consultant or contractor's agreement with the Board specifically allows for it.
- 9.5 Appropriate token gifts of appreciation (i.e., Tim Horton's gift card or flowers) for volunteers, valued up to \$50 per person, may be offered in exchange for gratuitous offerings of service or expertise, including community partners engaging Board co-op students. These gifts can only be offered to people who are not engaged in work for the Board (i.e., employees, contractors). Justification may be requested to support a token gift of appreciation. A meal may be extended for a group of volunteers; where it would be more cost effective than providing each volunteer with a token gift of appreciation. Gift cards should be purchased as required, the Board discourages staff from purchasing gift certificates in bulk and keeping on hand.
- 9.6 Donations to external charities may be made on behalf of schools (through school generated funds), if approved by the school Principal and disclosed in the annual school generated funds plan in advance. Supporting a fundraiser or event for a specific political party or candidate is not an eligible expense.
- 9.7 The purchase of mobile device accessories (i.e., wireless accessories, car chargers, or holsters) are considered personal use items and will not be reimbursed. Eligible mobile device accessories for Board issued cell phones or smartphones may be requested through the Supervisor of Procurement Services. Any charges above the Board's corporate plan (i.e., ring tones, roaming/travel add-on for non-Board use) are also considered personal and are to be reimbursed by the employee.