



**Brant Haldimand Norfolk
Catholic District School Board**

Policy: Employee Expenses

		Policy Number:	700.04
Adopted:	March 29, 2005	Former Policy Number:	N/A
Revised:	June 26, 2007; February 23, 2010; June 28, 2011	Policy Category:	Finance
Subsequent Review Dates:	TBD	Pages:	1

Belief Statement:

The Brant Haldimand Norfolk Catholic District School Board believes that expenses incurred for employees to fulfill their duties should be paid by the Board, provided such expenses are approved by a supervisor and in accordance with this policy.

Policy Statement:

The Board will pay expenses incurred by employees while conducting business on behalf of the Board, including hospitality expenses, which are in compliance with Board policies and procedures.

Glossary of Key Policy Terms: Nil.

References:

Education Act



**Employee Expenses
AP 700.04**

Procedure for:	All Employees	Adopted:	March 29, 2005
Submitted by:	Associate Director & Treasurer	Revised:	June 26, 2007; February 23, 2010; June 28, 2011; March 5, 2015; April 24, 2018
Category:	Finance		

Purpose

The purpose of this procedure is to provide direction regarding expenses incurred by employees while on Board business.

Responsibilities

The supervisor shall approve all expenses for employees; subject to Board policies, procedures or as otherwise approved by the Board.

Information

This procedure was developed using the guidelines outlined in the Broader Public Sector Expenses Directive issued by the Ministry of Finance, effective April 1, 2011.

Procedures

1.0 Travel Costs – Personal Automobile

- 1.1 Employees will be paid mileage based on the number of kilometers from their primary business location (in most cases, the location of the employee's office) to other assigned locations and back to the primary business location. Itinerant employees will be assigned a primary business location each September by their supervisor.
- 1.2 Employees must submit an approved Expense Report, in prescribed form, to the Finance Department when requesting reimbursement of travel expenses. Employees should retain a copy of the form for their records as copies will not be provided.

2.0 Travel Costs - Other

- 2.1 Employees may use the most cost-effective method of travel. If a method is used other than a personal automobile, reimbursement will be based on actual costs as supported by an invoice or receipt. These costs must not be greater than the amount incurred if a personal automobile was used as determined in (1.2) above.
- 2.2 Parking costs will be reimbursed based on actual receipts.

3.0 Hotels and Meals

- 3.1 Meal expenses will be reimbursed based on reasonable meal costs. Except in unusual circumstances, breakfast and an evening meal will be reimbursed only if employees are required to be away from home overnight. Lunch will be reimbursed if employees are required to attend meetings over the lunch period. Actual receipts or invoices must be submitted. Credit card or debit card receipts are not acceptable.



3.2 Reasonable costs for hotel rooms will be reimbursed if approved, in advance, by the employee's supervisor. Costs such as movies, mini bar, personal telephone calls, etc., will not be reimbursed.

4.0 Professional Development

4.1 Registration fees for conferences and workshops related to Board business will be paid directly by the Board or reimbursed if approved by an appropriate supervisory officer with responsibility for professional development.

4.2 Employees will be reimbursed for travel to conferences, workshops and other events as approved by an appropriate supervisory officer with responsibility for professional development. Attendance at conferences outside of Canada must be approved by the Director of Education.

4.3 Other approved costs related to Board business which are incurred while attending conferences and workshops will be reimbursed if approved by the employee's immediate supervisor.

4.4 If the conference or workshop fee includes meals, employees will not be reimbursed for meal costs they choose to incur.

5.0 Hospitality

5.1 Hospitality expenses, approved in advance by a supervisory officer of the Board, will be recognized when:

- token gifts, value not to exceed \$30, are given to individuals not employed or contracted by the Board in appreciation or recognition of service;
- engaging in an appropriate event on behalf of the Board; or
- sponsoring events related to the business of the Board.

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 (BPS).

5.2 When hospitality is extended to vendors, or possible vendors, it is imperative that such hospitality is not perceived to give the vendor preferential treatment.

5.3 Other costs related to Board business, which are incurred while attending conferences and workshops, will be reimbursed if approved by the employee's immediate supervisor. Hospitality may never be offered solely for the benefit of any individual covered by this policy. Hospitality may be extended in an economical and consistent manner when:

- it can facilitate the business of the Board;
- it is considered desirable as a matter of courtesy or protocol;
- engaging in discussions or hosting receptions regarding Board matters with representatives from other governments; the broader public sector; business and industry; public interest groups or labour groups;
- providing individuals from national, international, or charitable organizations with an understanding or appreciation of Ontario and the workings of its government;
- honouring distinguished individuals for exceptional public service in Ontario;
- conducting prestigious ceremonies for heads of state, government or distinguished guests from the private sector;
- the business of the Board includes hospitality functions.

5.4 Moderate and reasonable consumption of alcohol during an event described in 5.1 and 5.3 shall be subject to pre-approval by the Director of Education for hospitality events that are consistent with the OPS/BPS guidelines; otherwise, expenses for alcohol are not permitted.

5.5 Original invoices or receipts, which clearly show costs and applicable sales taxes, must be submitted using the prescribed Expense Report form. Reimbursement for hospitality expenses are subject to approvals as are other expenses referred to in this policy.



6.0 Other

6.1 Standard Expense Forms developed by the Finance Department must be used when submitting expenses. Expense reports must be submitted monthly if expenses incurred are over \$250 and may be submitted quarterly if expenses incurred are less than \$250.

6.2 Supervisors are responsible for the review and approval of Expense Reports.

6.3 Original invoices or receipts which clearly show costs and applicable sales taxes are acceptable for expenses other than automobile mileage costs.

6.4 Cash advances will not normally be provided; however, an employee who is unable to use a personal credit card may make a written request to the Manager of Finance at least ten (10) business days prior to when the funds are required.

Definitions

Hospitality

The provision of food, beverages, accommodation, transportation and other amenities to individuals who are not elected trustees, appointees, employees, consultants or contractors engaged to work for the Board or other designated agencies of the Broader Public Sector (BPS).

References

Broader Public Sector Expenses Directive