



Employee Expenses

#700.04

Adopted:	March 29, 2005
Last Reviewed/Revised:	March 1, 2024
Responsibility:	Superintendent of Business
Next Scheduled Review:	2027-28

POLICY STATEMENT:

The Brant Haldimand Norfolk Catholic District School Board (“the 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.

APPLICATION AND SCOPE:

This Policy and Administrative Procedure established and provides direction regarding the appropriate reimbursement of expenses incurred by employee while on Board business and applied to all staff making an expense claim, regardless of funding source. For clarity, this Policy and Administrative Procedure does apply to school generated funds or Catholic parent council funds.

REFERENCES:

- [The Education Act](#)
- [The Income Tax Act](#)
- [Broader public Sector Expenses Directive](#)
- [Broader Public Sector Travel, Meal and Hospitality Expenses Directive](#)
- [Broader Public Sector Perquisites Directive](#)
- [FIN 700.01.P - Procurement](#)
- [FIN 700.05.P – Fundraising and School Generated Funds](#)
- [FIN 700.07.P – Corporate Credit Cards and Purchase Cards](#)
- [FIN 700.10.P – School Operating Budgets](#)
- [Vehicle Rented for School Board Purposes - August 22, 2023 \(Staff Only\)](#)

FORMS:

- FIN 700.04.F01 – Pre-Approval of and/or Exception to Employee Expenses
- FIN 700.04.F02 – Out of Province and International Travel Requests

APPENDICES:

- N/A

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).

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.

ADMINISTRATIVE PROCEDURES:

Responsibilities



In general, expenses must be approved by the employee's immediate supervisor in accordance with this Policy and Administrative Procedure. In some cases, within this Policy and Administrative Procedure, the level of approval required may be different and is specifically identified.

It is recommended that staff and/or supervisors 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

This Policy and 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.

Reporting Requirements

Staff are expected to submit expenses on a regular basis (i.e., monthly) to Financial Services, using the current electronic method of submission. 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.

The approval process for electronic expense claim reimbursement is as follows:

- The supervisor will receive an email that they have an electronic expense claim to review and approve. The supervisor can access the claim and attachments for review by clicking on the provided link, and logging into the Board's workflow management system.
- Once reviewed, the supervisor will click approve. By clicking approve, the supervisor agrees that they are the person knowledgeable about the activity and acknowledging that the expenditure complies with this Policy and Administrative Procedure.
- An email will then be sent to the budget approver for further review and approval where required. By clicking approve, the budget approver acknowledges their approval of the expense being charged against a budget for which they are responsible. Budget approval thresholds in the Board's electronic expense claim system have been developed in accordance with FIN 700.01.P – Procurement.
- Financial Services staff will audit the claim to ensure the reimbursement request complies with this Policy and Administration Procedure. Once this verification is complete, Financial Services will sign off on the claim.
- Follow-up by Financial Services regarding errors, corrections or clarification will be handled through the denial function in the electronic expense claim system. The employee will receive an email with the denial comments. The claim will require resubmission after corrections have been made and the supervisor and budget approver will need to re-approve.
- Employees must attach a pdf or jpg copy of all receipts. Employees must retain the original receipts for 24 months in case of audit.



All approved expense claims (including mileage) must be received by Financial Services by September 10th of each year, or the following business day should the 10th fall on a weekend. Reimbursement requests for prior year expenses received after that date will be refused and will not be paid, without exception.

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.

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.

Travel Costs

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.

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 by 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.

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.

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.

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).



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.

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

Use of a Personal Automobile

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. Reimbursement for kilometers traveled will be calculated based on the rate in place on the date the travel took place.

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

The Board reimburses individuals for incremental kilometers travelled. Incremental kilometers travelled is defined as the additional kilometers driven beyond the normal daily kilometers driven from the individual's home address to their primary place of work. Employees are assigned a 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.

- For example: Madison Employee lives in Paris and works at the Catholic Education Centre in Brantford, although she does travel throughout the district, and sometimes, outside of the district. Madison's primary work location is designated as the Catholic Education Centre. Madison's normal one-way home-to-work kilometers driven is 20 kilometers, the distance between her home in Paris and the Catholic Education Centre.

When an individual travels from their home to their defined place of work and then drives to another worksite, the kilometers claimed will be from their primary work location to the alternative worksite.

- For example: Madison Employee starts her day at the Catholic Education Centre in Brantford but is then required to visit Blessed Sacrament in Burford for a few hours before returning to the Catholic Education Centre. Madison will submit an expense claim for the round-trip kilometers driven between the Catholic Education Centre and Blessed Sacrament in Burford.

When an individual does not travel to their primary work location but drives directly to an alternate worksite, then the normal home-to-work kilometers driven, as calculated above, will be deducted from the kilometers driven for the workday.

- For example: Madison Employee is required to drive to Holy Trinity for a meeting. Madison drives directly to Holy Trinity from Paris, a trip that is 42 kilometers each way. Since Madison's normal home-to-work kilometers driven is 20 kilometers, she will submit a mileage claim for the incremental kilometers driven for the trip or 22 kilometers each way ($42\text{km} - 20\text{km} = 22\text{km}$). The mileage claim should be entered as multiple lines, with the home to Holy Trinity mileage in line one, and the corresponding deduction of incremental kilometers on a separate line below. In the above example, the claim would appear as:

Home to Holy Trinity (round trip) 84 kms
Less: Home to Work (round trip) -40 kms

When an individual does not travel to their primary work location but drives directly to an alternate worksite that is less than their daily commute to work, no mileage claim is submitted as there are no incremental kilometers driven.

- For example: Madison Employee is required to drive to Sacred Heart (Paris) for a meeting. Madison drives directly to Sacred Heart (Paris) from her home in Paris, a trip that is 4 kilometers each way. Since Madison's normal home-to-work kilometers driven is 20 kilometers, she will not submit a mileage claim as there are no incremental kilometers driven beyond her normal commute to work ($4\text{km} - 20\text{km} = -16\text{km}$).

The kilometers claimed to alternative worksites or non-board locations is reimbursed based on the most direct route as determined by an online map program such as Google Maps.



The Board assumes no financial responsibility for privately owned vehicles other than paying the per-kilometer rate when used for Board business. The Board is not responsible for reimbursing deductible amounts related to insurance coverage. Individuals driving a personal vehicle on Board business cannot make claims to the Board for damages as a result of a collision or breakdown.

Accommodations

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. Employees will be required to submit a conference itinerary showing the host hotels and approved rates.

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.

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 a decision.

Meals

Reasonable and appropriate meals will be reimbursed while away on business at actual cost to a maximum of \$100.00 (Canadian dollars) per person, per day including taxes, gratuities and other sundry expenses. This is not a per diem rate. The lesser of the actual cost or the maximum will be reimbursed.

For greater clarity, reimbursement for meals is subject to the following limits:

- Breakfast \$20.00
- Lunch \$30.00
- Dinner \$50.00

Meal reimbursement limits will be reviewed annually and communicated by the Superintendent of Business & Treasurer when a change is required. Reimbursement for meals incurred will be subject to the maximum amounts based on the rate in place on the date the meal took place.

Meals charged to hotel rooms or room service require detailed receipts. Most hotels do not include the itemized receipts and employees are responsible for obtaining the required documentation in order to ensure reimbursement.

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. Employees will be required to submit a conference/event itinerary showing the meals provided by the conference.

Alcohol

Alcohol cannot be claimed and will not be reimbursed.

Approval from the Director of Education & Secretary is required where alcohol is being expensed to facilitate Board business or to respect cultural expectations.

Conferences, Seminars, Workshops

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.



Pre- or post-conference activities such as sightseeing tours are considered personal and are not eligible for reimbursement.

The Board does not issue cash advances to employees.

Hospitality

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.

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.

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).

Perquisites

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.

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)

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.

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.

Community Events, Consultants and Other Expenses

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.

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.

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

Reimbursements for allowable expenses under this Policy and Administrative Procedure can be claimed only when the consultant or contractor's agreement with the Board specifically allows for it.

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.

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.

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.