

<h2>Reimbursement of Expenses for Employees</h2>	
Adopted: November 6, 2007	Last Reviewed/Revised: February 21, 2023
Next Scheduled Review: 2025-2026	
<p>Associated Policies &amp; Procedures:</p> <ul style="list-style-type: none"> <li><a href="#">VI-90 Reimbursement of Board Business Expenses for Employees</a></li> <li><a href="#">I-24 Fraud Management</a></li> <li><a href="#">VI-24 Fraud Management</a></li> <li><a href="#">I-42 Out of Province Staff Travel</a></li> <li><a href="#">III-13 Corporate Purchasing Card Distribution and Usage</a></li> <li><a href="#">VI-86 Corporate Purchasing Card Distribution and Usage Procedure</a></li> <li><a href="#">VI-09 (A) Religious Education Course Reimbursement</a></li> <li><a href="#">VI-09 (B) Religious Education Masters Reimbursement</a></li> <li><a href="#">VI-45 Mobile Cellular Device Operating Procedure</a></li> <li><a href="#">VI-73 Meal and Hospitality Expenses for Employees at Board Sanctioned Events Procedure</a></li> </ul>	

## Purpose

To describe the terms and conditions under which an expense incurred by an employee, in the course of discharging Halton Catholic District School Board (HCDSB)-recognized duties and responsibilities under the Education Act and its amendments, will be approved by the HCDSB.

## Application and Scope

This policy applies only to approved expenses incurred by an employee when performing HCDSB recognized duties and responsibilities.

## References

[Broader Public Sector \(BPS\) Expenses Directive](#)

[Broader Public Sector Perquisites Directive](#)

[Education Act and Regulations](#)

## Principles

- Where appropriate, employees are entitled to be reimbursed for approved out-of-pocket expenses that are incurred for official duty, function or on behalf of the HCDSB and which are reasonable and appropriate in the circumstances in which the expense is incurred.
- The HCDSB will reimburse employees for travel, meals, accommodations and other business eligible expenses incurred while on HCDSB business.
- Reimbursement for extraordinary or unusual expenses must be pre-approved by the employee's immediate supervisor (e.g. Principal or designate, Superintendent, Director of Education, or Chair of the Board), as appropriate.
- For expenses to be reimbursed, these must be appropriately authorized and approved. The expenses must be reasonable and relevant to the HCDSB sanctioned event or business activity, and be accompanied by appropriate proof of payment.
- Employees make every effort to contain business expenses by sharing transportation whenever possible or selecting the most economical mode of travel. Where hotel accommodations are required, a standard room is booked, unless one is not available.
- For travel outside of the Province of Ontario, an Information Report will be submitted to the Board regarding the details of the conference, including expenses, potential impact to current HCDSB practices as well as any potential benefits to the system
- The HCDSB recognizes the moral, ethical and monetary value of responsible financial stewardship of the HCDSB's resources as it relates to expenses claimed for reimbursement.

## Requirements

- Designated employees, who are issued a HCDSB Purchasing Card (P-card) in accordance with the HCDSB's Corporate Purchasing Card Distribution and Usage Policy and Administrative Procedures, should use it to pay for approved expenses whenever possible.
- Submission of HCDSB-related expenses require the following information, handwritten by the purchaser on the back of the original itemized receipt or detailed on the P-card reconciliation sheet:
  - Event name/Expenditure
  - Names/Roles of participants
  - Reason for expense
- Reimbursement for expenses where receipts are not provided by the vendor or are lost, require the employee to submit in writing the event name, expense, names of participants, the reason for the expense and include the signature of the immediate supervisor.
- The Director of Education, Superintendent of Business or Chair of the Board may request additional information regarding the expense details of the conference. A request may also be made for an Information Report, to be submitted at a subsequent Board meeting, outlining the conference's potential impact to current HCDSB practices and benefits to the system.

- For travel outside of the Province of Ontario, an Information Report will be submitted to the Board regarding the details of the conference, including expenses, potential impact to current HCDSB practices as well as any potential benefits to the system.
- All expense claims, both those using a HCDSB P-card and those submitted for reimbursement, must have signed approval of the employee's immediate supervisor. The Chair of the Board must approve the Director of Education's expense claims.
- All expense claims must be submitted and approved within 30 days of the end of the fiscal year in which the expenses were incurred and shall be paid promptly.
- All expense claims are subject to audit by the HCDSB.
- All expenses not approved or not deemed as HCDSB-related business by the employee's immediate supervisor (e.g. Principal or designate, Superintendent, Director of Education, or Chair of the Board), as appropriate or are not in compliance with the Education Act, and its amendments, will not be eligible for reimbursement.
- The following expense items, where appropriate, are those for which claims may be submitted to the HCDSB as approved expenses while on HCDSB business.

#### 1. Mileage Expenses

- The rate per kilometre paid, to be reviewed annually, is established by the HCDSB based on the Canada Revenue Agency's deemed reasonable rate, taking into consideration the following assumptions and conditions:
  - That the rate and/or amount paid is calculated to cover all operating expenses of the vehicle, including depreciation, insurance, interest, license, fuel, oil, tires and maintenance.
  - That the rate paid or to be paid relieves the HCDSB of any further responsibility for costs or expenses resulting from accidents, fines, or other extraordinary costs incurred while the vehicle is being operated on HCDSB business.
- Mileage expenses will be reimbursed to all HCDSB employees, as applicable, when expenses are incurred as a result of attendance at an activity where mileage is incurred in discharging their responsibilities.

##### a. Home to Employment/Employment to Home of Staff:

- Mileage from home to the first HCDSB location shall be considered as part of the required normal duties and will not be reimbursed unless travelling outside the Halton Region.
- Mileage from the last HCDSB location to home shall be considered as part of the required normal duties and will not be reimbursed unless travelling outside the Halton Region.
- When travelling to a non-HCDSB location, the shorter distance between employee's home and non-HCDSB location or HCDSB-assigned location to non-HCDSB location will be the eligible distance for mileage reimbursement.
- Where specific language in any collective bargaining agreement conflicts with this mileage allowance, the collective bargaining agreement shall supersede this policy.

##### b. Day Time Meetings:

- Recognized mileage will include mileage incurred by staff members to attend meetings during the working day called by or authorized by HCDSB Administration staff.
- Attendees cannot claim mileage on Professional Activity Days and Faith Days if these occur within the Region of Halton, or if transportation is provided for the group. If the Professional Activity Day or Faith Day occurs outside of Halton Region, and transportation is not provided, the shorter of the employee's home to the out-of-Region location, or HCDSB assigned location to out-of-Region location is eligible for reimbursement.

**c. Special Assignments:**

- Recognized mileage will include that mileage incurred by HCDSB personnel, including teachers and support staff, where the HCDSB, through the Director of Education, requires the employees to use an automobile or other vehicle for a specified purpose.

**d. After Hours Meetings for Employees:**

- When an employee's attendance is required at "after hours" meetings that occur at the same location that the employee is assigned during the day, the immediate supervisor shall approve a reasonable meal expense **or** mileage reimbursement, but not both. Any application for a reasonable meal expense or mileage reimbursement pertaining to "after hours" meetings must be authorized by the employee's immediate supervisor, prior to the meeting. If, however, the "after hours" meeting takes place at a secondary location, both a reasonable meal expense and mileage from the assigned location of the day to the meeting place can be claimed. Examples of "after hours" meetings where an employee's attendance is required include:
  - Catholic School Council meetings
  - Curriculum Nights
  - Sacramental Preparations meetings
  - Board meetings
  - Other "after hour" HCDSB-related events as pre-approved by the appropriate supervisor.

**2. Toll Fees**

- Where necessary and approved by the appropriate Supervisory Officer or the Chair of the Board, only toll fees may be claimed. Transponder fees will not be reimbursed.

**3. Other Travel Within and Outside the Province/Country**

- Transportation is provided on rail and/or economy flight with transportation service to and from the airport/train station. If a private vehicle is authorized and used, mileage is paid to the driver following HCDSB policy rates. Every effort shall be made by participants to share transportation.

**4. Accommodations**

- Whenever possible, all hotel reservations will be made four (4) weeks in advance, and hotel accommodation costs will be charged to the HCDSB's P-card or reimbursed to the individual. Where appropriate, hotel reservations will be confirmed to attendees employing a confirmation number, which will be provided to the attendee before the function.
- It is also required, if available, that a standard room is the set option for accommodation.

#### 5. Professional Development/Conference Fees

- Employees should consider financial support that may also be available through a local federation or group before requesting reimbursement.
- All employees shall secure the necessary approval from the employee's immediate supervisor (e.g. Principal or designate, Superintendent, Director of Education, or Chair of the Board), as appropriate, to attend any function for which reimbursement of expenses is sought from the HCDSB.
- Whenever feasible, registration fees will be prepaid by the HCDSB.
- The approving supervisor will maintain a list of attendees and provide the same to all participants to assist in facilitating shared travel and/or hotel accommodations.

#### 6. Parking

- Parking costs for HCDSB-related business will be eligible when supported with receipts or an explanation in the case of metered parking.

#### 7. Meals

- Meals will be reimbursed at an actual cost up to a maximum of \$75.00 per day including taxes and gratuities. Meals will only be reimbursed when an employee is attending full day, after hours or overnight HCDSB approved events where the organizer is not providing meals. Extenuating circumstances will be considered on an individual basis and require the approval of the Director of Education, Superintendent of Business Services or Chair of the Board, as appropriate.

The \$75.00 maximum daily meal allowance represents the sum of the following:

- \$15.00 maximum daily breakfast allowance
- \$25.00 maximum daily lunch allowance
- \$35.00 maximum daily dinner allowance

It is not permitted to combine any maximum meal allowances to claim as one meal. For example, an employee cannot combine breakfast and lunch (\$40) to claim for one meal (e.g., brunch). Nor is it permitted to combine the maximum 3-meal rate (\$75) if only one meal is eaten.

- Breakfast is not an eligible expense when starting the workday in the Region of Halton.

#### 8. Telephone Calls

- Telephone calls for HCDSB-related business are eligible expenses.

#### 9. Alcohol

- Alcohol is not an eligible employee expense unless it is included in the cost of the conference or event by the organizer/sponsor.

#### 10. Other Expenses



- Other expenses, when accompanied by an explanatory note, are eligible employee expenses when approved by the Director of Education or Chair of the Board, as appropriate.

APPROVED: Regular Meeting of the Board

AUTHORIZED BY: \_\_\_\_\_

*Chair of the Board*