

<h2>Reimbursement of Expenses for Employees</h2>	
Adopted: May 29, 2017	Last Reviewed/Revised: February 6, 2023
Next Scheduled Review: 2025-2026	
<p>Associated Policies & Procedures:</p> <ul style="list-style-type: none"> I-34 (A) Reimbursement of Board Business Expenses for Employees I-42 Out of Province Staff Travel III-13 Corporate Purchasing Card Distribution and Usage VI-86 Corporate Purchasing Card Distribution and Usage VI-09 (A) Religious Education Course Reimbursement VI-09 (B) Religious Education Masters Reimbursement VI-45 Mobile Cellular Device Operating Procedure VI-73 Meal and Hospitality Expenses for Employees at Board Sanctioned Events 	

Purpose

To provide direction to all HCDSB employees regarding the application of 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 in accordance with the Education Act and its amendments, will be approved by the HCDSB.

Application and Scope

This procedure 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](#)

Definitions

Eligible Expenses - HCDSB will reimburse employees for travel, meals, accommodations and other business eligible expenses incurred while on HCDSB business.



Employment Location - For this procedure, employment location refers to both a HCDSB location and a non-HCDSB location within the Region of Halton, where an employee is required to travel to, in discharging their duties.

HCDSB- Sanctioned Events - Refer to meetings, seminars, workshops, conferences, professional development events and other in-service educational meetings.

Requirements

- Designated employees who are issued a HCDSB Purchasing Card (P-card) under the HCDSB's Corporate Purchasing Card Distribution and Usage Policy and Administrative Procedures, should use it to pay for approved expenses whenever possible.
- All expense claims, both those using an HCDSB Purchasing card (P-card) and those submitted for reimbursement, must have signed approval of the employee's immediate supervisor. Expense approval is as follows:

Claimant	Approver
Staff member	Immediate Supervisor or Principal
Supervisor	Immediate Manager
Vice Principal	Principal
Principal	Family of Schools Superintendent
Manager	Immediate Supervisor
Superintendent	Director of Education
Director of Education	Chair of the Board
Trustee	Chair of the Board
Chair of the Board	Superintendent of Business Services

- The Chair of the Board must approve the Director of Education's expense claims. The Superintendent of Business Services must approve the Chair of the Board's expense claims.
- Submission of HCDSB-related expenses requires the following information detailed within the P-card online reconciliation portal as outlined in *Procedure VI-86 Corporate Purchasing Card Distribution and Usage*:
 - Event name/Expenditure
 - Names/Roles of participants
 - Reason for expense
- Reimbursement for expenses where receipts are not provided by the vendor or are lost, requires the employee to submit in writing the event name, expense, names of participants, and the reason for the expense and include the signature of the appropriate approver.
- All expense claims must be submitted and approved within 15 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 HCDSB.

- All expenses not approved or not deemed as HCDSB-related business by the Principal or designate, Superintendent, Director of Education, Chair of the Board or under the provisions in accordance 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.

Mileage and rental expenses

- Mileage expense reimbursement is not applicable for any requests relating to the Flexible Work Arrangement Program.
- The rate per kilometre paid, to be reviewed annually, is established by HCDSB based on the Canada Revenue Agency 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.
- Staff should select the most economical mode of transportation when travelling on HCDSB business. To reduce the associated cost of travel, the HCDSB encourages staff to consider renting a vehicle using a HCDSB purchasing card when trips exceed 250 km (one way).
- **Home to Employment/Employment to Home of Staff:** Mileage incurred from/to home to/from the first and last HCDSB location or non-HCDSB location within the Region of Halton, shall be considered as part of the required regular duties and will not be reimbursed.
- When travelling to a non-HCDSB location outside of the Region of Halton, the shorter distance between the 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 procedure.
- **Day Time Meetings:** Recognized mileage will include that mileage incurred by staff members to attend meetings during the working day called by or authorized by HCDSB Administration staff.
- **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 to during the day, the immediate supervisor shall provide a meal or approve a meal expense in accordance with *Procedure VI-73 Meal and Hospitality Expenses at HCDSB-Sanctioned Events* or mileage reimbursement, but not both. Any application for a meal expense or mileage reimbursement pertaining to "after hours" meetings must be authorized by the employee's immediate supervisor, before the meeting. If, however, the "after hours" meeting

takes place at a secondary location, both a meal expense and mileage from the assigned location of the day to the meeting location 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.
- **Toll Fees:** Where necessary and approved by the appropriate Supervisory Officer or the Chair of the Board, toll fees may be claimed.

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 per HCDSB rates. Every effort shall be made by participants to share transportation.

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.

Professional Development/Conference Fees

Before considering reimbursement, note that financial support may also be available through an employee’s local federation or group.

All employees shall secure the necessary approval where appropriate, from the Principal or designate or immediate supervisor, 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 in order to assist in facilitating shared travel and/or hotel accommodations.

Parking

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

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

Telephone Calls

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

Alcohol

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

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.

Flexible Work Arrangements

HCDSB will not reimburse expenses related to implementing this program.

Review of Expenses

Business Services conducts periodic reviews of employee reimbursements and supporting documentation, including expenses incurred on P-Cards, submitted through an Employee Expense Reimbursement Request Form or entered into the mileage system. In completing such reviews, additional information may be requested regarding the expense incurred.

APPROVED: Regular Meeting of the Administrative Council

AUTHORIZED BY: _____
Director of Education and Secretary of the Board