



HURON-PERTH CATHOLIC

District School Board

Expense Reimbursement

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| Adopted: | February 26, 2007 | Policy #: | P 3.3.6. |
| Revised: | May 23, 2023 | Policy Category: | 3.3. Business |

BELIEF STATEMENT:

The Huron-Perth Catholic District School Board believes in being effective stewards of resources allocated to the Board. This can be achieved through the ethical, accountable and transparent reporting of reasonable expenses incurred by employees in the course of fulfilling their responsibilities while on board business.

POLICY STATEMENT:

It is the policy of the Huron-Perth Catholic District School Board that it will reimburse staff for expenses incurred on official duty and/or while representing the Board. Such expenses shall be reasonable and appropriate considering the circumstances in which they were obtained and support the program objectives of the organization.

The Board shall strive to ensure fair and consistent treatment of all employees. All expense claims are governed by the Board's Purchasing policy and are subject to audit.

PROCEDURES:

Reimbursement of Travel Expenses

The Board will reimburse individuals for expenditures paid personally and submitted electronically through the Employee Web App Portal, subject to the following guidelines:

- Staff whose duties require them to travel throughout all or a portion of the district will be assigned a home base from which kilometers will be calculated.
- All Travel requires prior approval by the employee's Supervisor. For travel outside of North America, prior approval is required by the Director of Education.
- Travel will be reimbursed:
 - a) While conducting business on behalf of the Board at the request of the employee's Supervisor;
 - b) While attending meetings on behalf of the Board at the request of the employee's Supervisor;
 - c) While attending committee meetings of the Board at the request of a Supervisory Officer or designate;
 - d) While conducting Board business outside the Board's jurisdiction with the approval of the employee's Supervisor;
 - e) While attending committee meetings where they have been designated by the Supervisory Officer or designate as a representative of Huron-Perth Catholic District School Board;

- f) While attending conferences, training and professional development as directed by the employee's Supervisor;
 - g) For all other travel claims approved by a Supervisory Officer or designate.
- Non-eligible travel includes:
 - a) Travel to/from an employee's home is considered a personal expense and will not be reimbursed.

Travel Costs – Auto

- Itinerant employees will be designated from time to time, for the purpose of the claim, to a base location which will be considered their normal place for reporting to work.
- Changes to an employee's reporting work location for determining travel claims shall be approved by the appropriate Superintendent.
- Employees are encouraged to minimize the distance travelled and kilometers claimed.
- A schedule of predetermined distances between school sites is provided under separate cover (Form 3E:23–2 Kilometric Distances) and must be used in the calculation of travel claims between Board sites.
- Original expense claims for mileage are to include travel particulars, i.e. the starting point and ending destination and must include the number of kilometers driven for each instance.

Travel Costs – Train/Bus

- A coach class economy fare is the standard. Claim shall be supported by train or bus ticket receipt. A credit card receipt is not acceptable.
- Business class may be acceptable with prior approval in limited circumstances such as:
 - a) The need to work with a team;
 - b) Choosing a travel time that allows you to reduce expenditures on meals or accommodation (e.g. compare an economy (coach) class ticket plus meal, with the cost of a ticket for VIA1, where the meal is included);
 - c) Accommodation requirements; and
 - d) Health and safety considerations.

Travel Costs – Airfare

Air travel is permitted if it is the most practical and economical way to travel.

- Claim must be supported by trip itinerary and detailed airfare charges. A credit card receipt is not acceptable.
- Economy (coach) class is the standard option for ticket purchase. Travel in business class must have prior approval by the Director of Education, and may be considered in the following circumstances:
 - a) On international flights; or
 - b) On flights within Canada and the continental United States of America if related to the provision of reasonable accommodation (e.g. health reasons).

Reimbursement of Other Expenses

The Board will reimburse individuals for expenditures submitted electronically through the Employee Web App Portal, subject to the following guidelines.

- Reasonable and appropriate claims will include, but are not limited to, actual out-of-pocket expenses incurred for:
 - a) Courses, conferences or workshop charges;
 - b) Hotel room charges for accommodation in a standard room (see next section for detail);
 - c) Meals (if not included in registration), see next section for daily maximum;
 - d) Tips and gratuities;
 - e) Business telephone calls;
 - f) Taxi receipts;
 - g) Vehicle rental, when a rental vehicle is more economical than the use of a personal vehicle (prior approval by Supervisor required);
 - h) Public transportation at the lowest fare practicable;
 - i) Necessary parking fees;
 - j) Other business expenses (e.g. fax, internet).

- The following expenses will not be reimbursed:
 - a) Entertainment charges (e.g. video rental, mini-bar charges, etc.);
 - b) Movies;
 - c) Alcoholic drinks;
 - d) Charges incurred by a spouse;
 - e) Parking or traffic tickets;
 - f) Automobile repair expenses.

Accommodation

Allowable expenses must be supported by a detailed original hotel invoice. Items reimbursed include:

- A standard room is the set option for accommodation, consistent with the principle of value for money.
- A maximum of \$30 per night for gratuitous lodging expenses when staying with family or friends. Instead of a receipt, you must submit a written explanation describing the purpose of the trip, identifying the host and the number of nights you stayed.

Meals

Reasonable and appropriate actual meal expenses will be reimbursed if the expenditure is incurred when the individual is on Board business. All meals must be accompanied by an original, separate, and itemized receipt including a record on the reverse of the receipt including the names of the people at the meal and the business reason for the meal. Meals appearing on a hotel checkout receipt must also be accompanied by an itemized receipt.

The following limits include taxes and gratuities:

- Reimbursement for meals is subject to the following limits:

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| Breakfast | \$20.00 |
| Lunch | \$25.00 |
| Dinner | \$50.00 |

Reimbursement of meal costs must not include any alcoholic beverages.

Reporting

Expense claims must be generated and submitted electronically through the Employee Web App Portal for approval and payment on a monthly basis within the current school year. Claims submitted more than 30 days past the fiscal year end will not be paid. The Board's fiscal year end is August 31.

Any Ministry or other reimbursed expense must be submitted electronically through the Employee Web App Portal and must be submitted within five (5) business days of the event. Expense reimbursements submitted by employees to the Board after the invoice has been sent to the Ministry or other agency may not be paid to the employee.

By submitting an expense claim, an employee is acknowledging their compliance with this policy.

The employee's immediate supervisor and any applicable budget manager(s) must electronically approve the expense as a person knowledgeable about the activity and acknowledge that the expenditure complies with this administrative procedure and established practice. Additional approvals may be required based on the dollar value of the claim in accordance with approval limits outlined in Board Policy 3E:21.

The claimant must attach an electronic copy of all receipts showing the detail of the expense to the claim and submit all original receipts with a printed copy of their completed claim to the Board Office. Photocopies of receipts, or credit/debit card slips are not acceptable.

All expense claims will be reviewed by the Business Services Department after the approvals are complete. Claims submitted by Supervisory Officers will be reviewed and approved by the Director of Education. The Chair of the Board will review and approve claims submitted by the Director of Education.

Approvers are prohibited from approving their own expenses. The expenses for a group can only be claimed by the most senior person present – expenses cannot be claimed by an individual that are incurred by his/her approver.

Reimbursement of Hospitality Expenses

Hospitality is the provision of food, beverage, accommodation, transportation and other amenities paid out of public funds to people who are not engaged to work for a designated Broader Public Service organization (e.g. School Boards), or Ontario government ministries, agencies and public entities. Activities involving only those people in the organizations listed above are not considered hospitality and cannot be reimbursed.

Expenses that do not fit the definition of hospitality will not be reimbursed.

The Board shall reimburse the Supervisory Officers and the Director of Education for expenditures subject to the following parameters:

- Hospitality should be extended in an economical, consistent, and appropriate manner when it will facilitate Board business or is a matter of professional courtesy;
- For hospitality extended to/from vendors, Board consideration should be given to ensure that the hospitality extended does not give, or is not perceived to give, preferential treatment to any vendor.

Part of normal Board hospitality may include the moderate consumption of alcoholic beverages with a meal or during a reception. Reimbursement for the reasonable cost of alcohol is permitted for hospitality events.

When submitting a claim for reimbursement of expenses for hospitality the following information must be recorded:

- a) The circumstances, including any requiring prior approval;
- b) The method of hospitality (i.e. breakfast, lunch, dinner, reception, refreshments, etc.);
- c) The costs supported by receipts;
- d) Name and location of the event;
- e) The number of attendees;
- f) The names of individuals entertained, their titles, and employers.

DEFINITIONS:

- N/A

REFERENCES:

- P 3.3.4. Purchasing Policy
- Broader Public Sector Expenses Directive (2020)

RESOURCES, APPENDICES AND FORMS:

- N/A