POLICY:	Expense Reimbursement - Employees			#	315
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REVISION DATE:	November 4, 2024	EFFECTIVE DATE:	November 5, 2024	REVIEW DATE:	November 2029
CROSS REFERENCE:	Coded Memo BUS 03: Procedures Relating to Employee Reimbursements Cannabis Act				

A: POLICY

1. 1.1 It is the policy of the Board to reimburse staff expenses incurred in the conduct of authorized Board business.

B: BACKGROUND

2. 2.1 The Broader Public Sector (BPS) Accountability Act, 2010 established new rules and stricter accountability standards for School Boards. Subsequently the Ministry of Education released a set of BPS Expense Directives that Schools Boards are expected to implement. This policy incorporates those directives.

C: DEFINITIONS

3. 3.1 "Authorized board business" refers to

3.1.1 expenses incurred in the course of doing business on behalf of the Board and includes authorized assignments, conferences, meetings and training which require travel outside Thunder Bay; and

3.1.2 required assignments which involve travel beyond the daily transportation between home and the regular workplace.

3.2 "Regular workplace" refers to the location(s) to which an employee is assigned on a daily basis.

D: GUIDELINES

4. General

4.1 Original Invoices

All claims for reimbursement must be accompanied by original itemized receipts providing details of the transaction.

4.2 Responsibilities

4.2.1 Employees are responsible to ensure that all claims for reimbursement comply with this policy and do not include any personal expenses.

4.2.2 The immediate supervisor is responsible for ensuring that claims for reimbursement conform to this expense policy.

4.2.3 Financial Services will monitor claims for compliance to policy and will return any non-compliant claims to the person authorizing the claim for follow-up.

4.2.4 Any employee submitting a claim for reimbursement is responsible for compliance with this policy and for ensuring that all expenditures claimed are appropriate Board expenditures.

4.3 Authorization for Reimbursement

4.3.1 Claims for Reimbursement are to be signed by the employee and submitted to the immediate supervisor for review, approval and authorization. For example,

4.3.1.1 The Chair of the Board authorizes for the Director of Education.

4.3.1.2 The Director of Education authorizes for all Supervisory Officers.

4.4 Alcohol/Cannabis

4.4.1 Generally, alcohol cannot be claimed and will not be reimbursed. Under appropriate circumstances, the Director of Education or Chairperson of the Board may approve requests for reimbursement. Those circumstances may include, but are not limited to special celebrations and events involving dignitaries.

4.4.2 Cannabis cannot be claimed.

4.5 Special Circumstances

4.5.1 Reimbursement for special circumstances not specifically addressed or allowed under this policy, may be approved at the discretion of the Director of Education or Chairperson of the Board.

4.6 Travel on Board Business

4.6.1 Staff shall request approval from their manager/principal/supervisory officer by completing an *"Application for Attendance at a Conference or Workshop"* form at least two weeks prior to travel.

4.6.2 Staff may request an advance of funds for travel, based on estimated expenses, at the time that approval for travel is requested.

4.6.3 Travel arrangements should not be finalized until approval is received.

4.6.4 Preference should be given to providers that provide the Board with specially negotiated rates such as government rates.

4.6.5 The Board will reimburse the following travel expenses incurred while on authorized Board business:

- Actual return airfare, bus fare, or train fare (whichever is most economical and/or convenient) at the best available rate or the current mileage rate not to exceed the best available rate for alternative mode of travel, such as car rental or air travel.
- Reasonable meal and incidental expenses. Meal expenses may be claimed as a total amount, to a maximum calculation of the number of days multiplied by $70.00 per day. (i.e. 4 days x $70 = $280 may be reimbursed). Itemized receipts are required.
- Ground transportation, car rentals, parking, etc.

- Standard hotel accommodations at the best available rate. Every effort should be made to obtain government or preferred rates.
- Other expenses reasonably incurred in the conduct of authorized Board business.

4.6.6 The following expenses will not be reimbursed:
- Movies
- In-room snacks and mini-bar expenses
- Bar charges
- Excessive meal and accommodation charges
- Other non-business-related expenses

4.6.7 Reimbursement of actual expenses will be claimed on a *"Board Travel Expense Report"* form, with all original copies of invoices/receipts attached.

4.6.8 Persons requiring the assistance of an attendant while traveling on authorized Board business shall submit their written request to the Director of Education for approval prior to travel, along with:
- a written statement by their physician stating that the person is unable to travel without the services of an attendant; and
- a written statement from the requester that the attendant is able to care for his/her personal needs.

Reimbursement of reasonable expenses incurred by the attendant will be claimed by the staff member requesting the assistance. Receipts must be provided for all expenses claimed.

4.7 Allowance for Use of Personal Vehicles

4.7.1 For the regular workday, employees will be responsible for their own transportation to and from their home to their regular workplace. Only additional authorized travel will be compensated.

4.7.2 Authorization of Board business rests with the supervisory officers.

4.7.3 The employee's workplace shall be assumed to be the starting point to each destination. All distances will be determined by the most direct route between locations. A schedule showing the distances between the Education Centre and all system facilities and other destinations for the purpose of this policy is provided in Appendix 'A'. In the case of travel between other destinations, the employee is to provide the actual kilometrage traveled.

4.7.4 Eligible employees who proceed from home to an assigned workplace without visiting their regular workplace will claim kilometrage as though their assigned workplace were the starting point of travel. (i.e. kilometrage from home to the first workplace of the day is not reimbursable).

4.7.5 Employees who are required to travel on authorized Board business after regular work hours shall use their place of departure (e.g. school, home) as the base for the purpose for calculating the kilometrage.

4.7.5.1 For those employees who reside outside of Thunder Bay, the calculation of kilometrage shall begin at the City limits, and shall not exceed a maximum of 25 kilometers from home to the place of business.

4.7.6 The base compensation rate will be the rate in effect September 1st of each year. The rate will be reviewed annually as at September of each year, with any change in rate to be based on comparative rates being paid by other local agencies e.g. Lakehead District School Board, Confederation College, City of Thunder Bay, Lakehead University, and Provincial Government.

4.7.7 It is understood that the allowance takes into consideration fuel, parking, and meter fees as well as all operational, maintenance and insurance costs associated with the use of the personal vehicle.

4.7.8 Penalties for traffic or parking violations will not be reimbursed.

4.7.9 Travel outside the Board's jurisdiction will be compensated for at the **lesser** of the cost of the alternative means of travel customarily used or the compensation as determined under 4.7.6.

4.7.10 Payments for use of personal vehicles will be based upon submission of evidence of kilometrage traveled and approved by the employee's immediate supervisory officer. Allowance claims are to be submitted on the claim forms provided by the Business Department.

4.7.11 Claims should be submitted on a monthly basis, particularly by those employees who routinely use their vehicles on Board business. At a minimum, claims should be submitted on a semi-annual basis. The last claim in any calendar year must reach the Business Department by September 15th to ensure that expense is charged to the appropriate fiscal year.

4.7.12 Any employee claiming for reimbursement must carry proof of public liability coverage in an amount not less than $1,000,000.

4.8 Hospitality Expenses

4.8.1 Hospitality is the provision of food, beverage, accommodation, transportation and other amenities at public expense to people who are <u>NOT</u> engaged to work for Thunder Bay Catholic District School Board.

4.8.2 Hospitality may be extended in an economical and consistent manner when it can facilitate school board business and it is considered desirable as a matter of courtesy or protocol.

4.8.3 Hospitality may be extended on behalf of the Thunder Bay Catholic District School Board when:

- Engaging in discussion of official school board matters with, or sponsoring formal conferences for:
  - Representatives from other school boards
  - The broader public sector
  - Business and industry
  - Public interest groups
  - Labour groups
- Honoring distinguished people for exceptional public service to the Thunder Bay Catholic District School Board
- Conducting prestigious ceremonies for heads of state, government or distinguished guests from the private sector
- Other hospitality functions as approved by the Director of Education providing they conform to the rules listed in this policy

4.9 Honoraria and Gifts

4.9.1 In certain circumstances it may be appropriate to provide employees with an honorarium or gift for special work, projects or presentations outside of the school year or regular hours of employment. The maximum amount is $25.00 payable by gift or gift card.

4.9.2 Gifts, honoraria and mementoes for non-staff members should be appropriate under the circumstances while at all times recognizing that public funds are being utilized. Examples of eligible items under this category would include, but are not limited to,

- Honoraria for clergy or guest speakers
- Memorial donations
- Retirement gifts
- Appreciation items for volunteers

4.10 Expenses Not Reimbursed

4.10.1 The following expenses will not be reimbursed:

- Lavish gifts

4.11 Cellular Phones

4.11.1 Employees who require cellular telephone access for business purposes will be provided an allowance to cover the cost of operating a cellular device. This allowance will be included on the first pay of the month as a non-taxable allowance.

4.11.2 Superintendent approval for the cellular contract allowance is required. A "Cellular Contract Allowance Form" must be completed by the employee and submitted to the appropriate Superintendent for approval.

4.11.3 The employee is responsible for all cell phone expenses which include the cost of new phones, upgrades, system access fees and extra features.

4.11.4 Reimbursement for excess charges may be submitted on the "Cellular Phone Excess Charges Reimbursement Request" form.

4.12 Expenses for Consultants and Other Contractors

4.12.1 Consultants and other contractors will not be reimbursed for any hospitality, incidental or food expenses including the following:

- Meals snacks and beverages
- Gratuities
- Laundry or dry cleaning
- Valet services
- Dependent care
- Home management
- Personal telephone calls