



Policy Title	Expense & Travel Policy
Issued By	Finance, Audit and Investment Committee
Contact	Vice-Principal, Finance & Administration
Approved By	Board of Trustees
Effective Date	October 10, 2018
Last Review	April, 2012
Next Review	October, 2023

PURPOSE:

To set out principles and rules for the reimbursement of expenses to ensure fair and reasonable practices that are consistent throughout Brescia and that meet legal requirements for publicly funded institutions.

SCOPE:

This policy applies to any person in the organization making an expense claim, including employees, appointees, members of the Board of Trustees, and consultants and contractors engaged by the organization providing consulting or other services.

This policy will prevail in those cases in which external funding agencies have stipulated that other policies will be applied and those other policies contain less stringent requirements. This policy does not prevail over such policies from external funding agencies if they contain more stringent requirements.

DEFINITIONS:

- Approver: A person with the authority to make approvals under this policy.
- BPS: Ontario Broader Public Sector, which includes universities and to which Brescia is considered to belong.
- BPSAA: Broader Public Sector Accountability Act, which came into law in Ontario as of April 1, 2011.
- Claimant: Any person making a claim under this policy.

Departmental Budget Head: Members of Brescia senior management with designated responsibility for a departmental budget, as amended from time to time, but currently as follows:

Principal	Director, Library Services
Vice-Principal and Academic Dean	Director, Communications & External Relations
Vice-Principal, Students	Director, Human Resources
Vice-Principal, Finance & Administration	Director, Campus Ministry
Executive Director, Advancement & Alumnae Relations	Chair, School of Food and Nutrition
Director, Facilities Management	Manager, Food Services
Director, Institutional Planning & Budgeting	Manager, Conference Services

hospitality: The provision of food, beverage, accommodation, transportation and other amenities paid out of public funds to people who are not engaged to work for Brescia or other BPS organizations, or other Ontario government entities covered by the Ontario Public Service Travel, Meal and Hospitality Expenses Directive.

POLICY:

1.0 General Principles

- 1.1 Generally, expenditures on travel, meals, accommodation and hospitality at Brescia shall:
 - a. Be prudent and responsible with a focus on accountability and transparency;
 - b. Support Brescia business objectives; and,
 - c. Be planned and approved prior to being incurred, and with due regard for health and safety.
- 1.2 Reimbursement of expenses shall follow the BPSAA. This policy has been designed to correspond to the current BPS Expenses Directive issued by the Ontario Ministry of Finance, with additional guidance from the Ontario Public Sector Travel, Meal and Hospitality Expenses Directive.
- 1.3 Functions involving only Brescia employees are not considered hospitality functions and cannot be reimbursed. This means that hospitality may never be offered solely for the benefit of people who work for Brescia. Examples would be: office social events, retirement parties and holiday lunches. Exceptions are events that can be proven to legitimately further Brescia business, such as employee recognition events and working lunches.
- 1.4 Good record-keeping practices must be maintained for verification and audit purposes.
- 1.5 This policy must be posted on the Brescia website so it is available to all Brescia employees and other stakeholders, and the public.

2.0 Approval Framework

Reimbursement of expenses and expenses incurred on a Brescia corporate credit card must be approved as follows:

Claimant	Approver
Brescia staff/faculty	Departmental Budget Head ¹
Departmental Budget Head	Vice-Principal or Principal ²
Principal	Chair, Board of Trustees ³
Member, Board of Trustees	Chair, Board of Trustees ³
Chair or Vice Chair/Past Chair, Board of Trustees	Finance, Audit and Investment Committee

- (1) Departmental Budget Head whose department will be charged for the expenses. Normally this will also be to whom the staff/faculty reports but not in all cases.
- (2) Only Principal may approve expenses of Vice-Principals.
- (3) Vice-Chair/Past Chair may approve in absence of Chair.

Approvers cannot approve their own expenses. Expenses for a group can only be claimed by the most senior person present, to avoid a situation where the Approver is approving his/her own expenses.

2.1 Responsibilities

Claimants are responsible for:

- Ensuring that claims for expenses are supported with appropriate documentation and in a timely manner, in accordance with this policy (see section 3.0 Documentation and Payment);
- Wherever possible, obtaining all appropriate approvals before incurring expenses.

Approvers are responsible for:

- Approving only those expenses that were necessarily incurred in the performance of Brescia business;
- Approving only those claims that include all appropriate documentation;
- Ensuring consistent application of this policy across all claims they are approving;
- Ensuring persons that they supervise covered by this policy are aware of their responsibilities under this policy;
- Seeking timely direction when there are questions of application;
- Taking appropriate action in the case of non-compliance.

Approvers will be held accountable for their decisions, which should demonstrate:

- sound judgment and knowledge of the situation;
- appropriateness within the circumstances; and,
- compliance with the principles and mandatory requirements set out in this policy.

2.2 Managerial Discretion

Since it is not possible for this policy to anticipate and prescribe appropriate treatment for every possible type of expense reimbursement, it is acceptable for managerial discretion to be applied in unusual circumstances. For the purposes of this policy and its application, managerial discretion is the administrative authority to

make decisions with some degree of flexibility, while maintaining compliance with the rules and spirit set out in this policy. When exercising managerial discretion, Approvers should consider whether the request is:

- fair and equitable;
- properly explained and documented;
- reasonable and appropriate; and,
- able to stand up to scrutiny by auditors and the public.

Approvers exercising managerial discretion should also follow the rules on documentation so the rationale will be included in the claim file.

3.0 Documentation and Payment

3.1 Expense Reports

Expenses will be reimbursed following submission of a properly completed and approved Expense Report form. Similarly, all Brescia corporate credit card expenses must be supported with a properly completed and approved Expense Report form. Expense Reports must be signed by the Claimant and, to indicate approval, the Approver.

Electronic approval is considered written approval for the purposes of this policy as long as the Approver has sufficient information to make an informed decision.

3.2 Receipt Back-Up

Expense Report forms must be accompanied by original, itemized receipts (credit card slips are not sufficient). For each receipt, the Claimant must indicate the business purpose (and for meals, the attendees). If there is not an itemized receipt, a written explanation must be submitted by the Claimant to explain why the receipt is unavailable along with a description itemizing and confirming the expenses. Claimants are encouraged to use a standard “Missing Receipt Form” or similar template developed for use in such circumstances, if available.

3.3 Due Dates

Expense Reports forms should be submitted to the Business Office within the following timeframes:

- For personal reimbursement of expenses incurred: within 10 working days of the expense being incurred.
- To support expenses paid for with a Brescia corporate credit card: within 10 working days of the monthly statement date.

While every effort should be made to meet the above deadlines, it is acknowledged that extensions may be required in extenuating circumstances. The overriding requirement is that Expense Reports for all expenses incurred within a given fiscal year be submitted in time to be recorded in the fiscal year ending April 30th.

3.4 Reimbursement: Form of Payment

Reimbursement of expenses claimed by Brescia employees shall be included in the bi-weekly payroll for the employee. All other reimbursement of expenses shall be via cheque to the Claimant.

Note that in a situation where there is an overpayment to a Claimant, it is considered a debt owing to Brescia and must be repaid immediately.

4.0 Meal Expenses

Reasonable and appropriate meal expenses may be reimbursed when the Claimant is working on Brescia business and:

- is at least 24 km away from Brescia over a normal meal period; OR
- has prior approval for the expense (e.g. a business meeting that **MUST** occur over lunch).

Original, itemized receipts are required and reimbursement must not exceed the actual amount spent. For each meal, the Claimant must indicate the attendees and business purpose. Note that credit card slips without full detail of the meal expense incurred will not be accepted. Similarly, charges on hotel invoices for restaurant, room service, mini-bar and other ancillary (non-room) expenses without full itemized backup for these non-room expenses will not be accepted. It is acknowledged that in certain international destinations this itemized detail on hotel invoices is not available; in such cases, the Claimant is expected to provide a written explanation to this effect with their own itemized backup of the expense. Refer to Section 3.2 “Receipt Back-Up”.

Attached in Appendix A are the currently approved meal rates in effect. These are maximum allowable reimbursements per meal, including taxes and gratuities. These rates are not an allowance or a per diem rate: the Claimant must have eaten the meal to be able to submit a claim for reimbursement.

When more than one meal is claimed in a single day, the Claimant may allocate the combined maximum rates between the meals, but it is not permissible to combine the maximums for a single meal. For example, the maximum that can be claimed for the day is the sum of all three meal rates, but only if the Claimant is eating breakfast, lunch and dinner. Combining the meal rates and eating only an expensive dinner that costs the daily maximum is not permitted.

Grocery store purchases of food items to pay for several meals at once may be reimbursed based on the meal combining rules above, provided the maximums are not exceeded. A written explanation accompanying grocery store receipts is required and approval in advance of utilizing this approach is advisable.

Reimbursement will not be provided for meals prepared at home or included in the cost of transportation, accommodation, seminars or conferences.

Guidelines for meals outside of Canada will be based on the current Treasury Board of Canada Travel Directive, which can be found on the federal government website using their alphabetical listing of policies to look up the Travel Directive. The two relevant appendices are:

- Appendix C - Allowances - Modules 1, 2 and 3
- Appendix D - Allowances - Module 4.

These Treasury Board rates will serve as guidelines, but application of judgment appropriate to specific situations is permissible where advance approval has been received from the Approver.

5.0 Accommodation Expenses

Travelers are encouraged to seek lodging that is safe, comfortable and affordable. Reimbursement will be made for single accommodation in a standard room. There will be no reimbursement for hotel suites, executive floors or concierge levels when traveling unless it can be demonstrated that the cost is equivalent to a standard room in the same place of lodging.

Charges on hotel invoices for restaurant, room service, mini-bar and other ancillary (non-room) expenses without full itemized backup for these non-room expenses will not be accepted. Refer to Section 4.0 “Meal Expenses” for further details.

Private stays with friends or family are acceptable when they have been approved in advance, and a gift may be provided to the friends or family. A maximum of \$50 per night is allowed for accommodation including any meals with friends or family, in lieu of commercial accommodation. Instead of a receipt, the Claimant must submit a written explanation describing the purpose of the trip, identifying the host and the number of days stayed. The \$50 value should be given in the form of a small gift (accompanied by a receipt).

6.0 Travel Expenses

Expenses incurred while travelling on Brescia business will be reimbursed within the limits set by this policy, provided that appropriate approval is obtained and that other procedures herein are followed.

6.1 Approvals for Travel

For the majority of positions at Brescia, travel occurs irregularly on an as-needed basis (to attend training, meetings, conferences, presentations, etc.). In most cases, employees will be asked by their supervisors to travel or the request may come from the employee.

All such travel must be approved in advance by an Approver (the same individual who would approve the employee’s Expense Report). Travel that is reflected in an approved operating budget or that is incorporated in an employee’s approved performance goals must still be specifically approved in advance by an Approver. The exception is when travel is considered a regular part of the employee’s job: in these cases, approval can be inherent when funds are spent.

Faculty travel must be pre-approved by the Vice-Principal and Academic Dean (VPAD) if expenses will be claimed from the VPAD’s travel budget or from the Conference/Workshop/Research Travel Expense Reimbursement (CWRTER), from the Professional Expense Reimbursement (PER) or from the Start-up Expense Reimbursement for new tenure-stream faculty (SER). Travel included in an internal research grant proposal submitted by a faculty member is considered to be pre-approved when the grant proposal is approved by the VPAD. Such travel must meet the guidelines outlined in this policy and in “Guidelines for Support of Faculty Research and Professional Development”.

Travel expenses of non-employees travelling for the benefit of Brescia will be reimbursed from time to time. Such travel must be pre-approved by the appropriate Departmental Budget Head.

6.2 Methods of Transportation

In all cases, the most practical and/or economical mode of transportation should be selected.

When booking tickets, employees are expected to explore options and weigh benefits of various types of tickets (e.g. refundable, non-refundable, transferrable).

When planning any travel, business continuity and risk should be considered (e.g. whether senior management or people with specialized knowledge or expertise should travel together).

Airplane: Economy (coach) class is the standard option for ticket purchase. Travel in business class must have prior approval of the Principal and may be considered in limited circumstances when warranted for health/medical reasons and/or on long international flights.

Train: Economy (coach) class is the standard option for ticket purchase. Travel in business class must have prior approval of the Principal and may be considered in limited circumstances when warranted for health/medical reasons or when choosing a travel time that allows a reduction in expenditures on meals (e.g. compare an economy class ticket plus a meal vs. cost of a VIA 1 business class ticket where the meal is included).

Rental Vehicle: When renting a vehicle, a compact or intermediate model or financial equivalent is to be the norm. Any exceptions must be documented and approved prior to rental and guided by the business purpose, number of occupants and safety (including weather) considerations. Luxury and sports vehicles are prohibited. Whenever possible, cars should be rented from organizations with whom Brescia has preferential pricing agreements. Contact the Business Office for up-to-date information.

Personal Vehicle: Brescia assumes no financial responsibility for personal vehicles. Brescia will reimburse for use of personal vehicles based on kilometres travelled. Refer to Appendix A for the current mileage expense reimbursement rate. Kilometre distances will be verified using [Google Maps](#). Brescia will not normally reimburse employees for use of a personal vehicle within 24 kilometres of Brescia; any such reimbursement is subject to pre-approval from the applicable Approver and may only be made under exceptional circumstances which must be documented.

Taxi: Travel by taxi is a reimbursable expense where it is the safest and/or most cost-effective mode of transportation. Taxi fares for the commute to work or home are not reimbursable except under exceptional circumstances (warranted by weather, health or safety considerations, or to enable transport of work-related baggage/parcels).

Public Transit: Public transit fares are a reimbursable expense if travel is for legitimate Brescia business purposes. If no receipt is available, a written explanation and approval thereof is required.

Parking and Tolls: Necessary and reasonable off-campus parking expenses are reimbursable, as are tolls for roads, bridges and tunnels, when driving on Brescia business. If no receipt is available (e.g. metred parking, tolls), a written explanation and approval thereof is required.

6.3 Insurance Considerations

Medical and Health Insurance: For out-of-province travel, Brescia provides \$5,000,000 coverage for employees enrolled in the Group Health insurance plan within a 60 day trip limitation. Any additional private medical/health insurance will not be reimbursed. For travel outside of Canada, employees are responsible for arranging appropriate out-of-country medical insurance. This cost is reimbursable. When purchasing out-of-country medical insurance, it is advised that you purchase the option that allows immediate payment of costs at the time of the incident (up-front payment option).

Travel Accident Insurance: Brescia employees enrolled in Brescia's Life and AD&D insurance plan have basic insurance for accidental injury or accidental death. Additional private insurance may be arranged at the traveler's expense but it will not be reimbursed.

Travel Insurance: Flight cancellation insurance is reimbursable when pre-approved if there is a possibility that the Claimant may be unable to travel or when the ticket purchased is 'non-refundable'. Certain Brescia corporate credit cards may provide additional travel insurance for travel booked on the credit card.

Rental Car Insurance: Brescia's automobile insurance policy provides collision damage insurance. The collision damage waiver offered by a rental car agency may be declined on this basis as long as the rental car will be used strictly for Brescia business purposes. If there will be any personal use of the rental car and/or if a non-Brescia employee is to be listed as an additional driver, it is advised that the employee rent the vehicle personally and request reimbursement for the portion of the cost related to Brescia business. In this instance, the cost of the collision damage waiver coverage would be borne by the employee personally and Brescia's responsibilities would be akin to a situation in which a personal vehicle is used for Brescia business purposes.

Personal Vehicle Insurance: If a personal vehicle is used for Brescia business, the vehicle must be insured at the vehicle owner's expense for personal motor vehicle liability. It is the driver/owner's responsibility to ensure that the motor vehicle insurance includes coverage for business use of the vehicle. Brescia will not reimburse costs of insurance coverage for business use, physical damage or liability. Brescia will not reimburse deductible amounts related to insurance coverage or any actual costs of damage.

Accident reporting: All accidents must be reported immediately to local law enforcement authorities and the Approver. If a rental vehicle is involved, the rental car agency must be advised and the Business Office must be notified to determine the appropriate action from an insurance perspective. If a personal vehicle is involved, the personal insurer must be advised. Further, Brescia policies concerning health and safety are to be followed as appropriate.

6.4 Travel Advances

Travel advances will not normally be given to employees travelling on Brescia business. Where necessary, an Approver will approve an employee's accountable travel advance and will submit a cheque request to the Business Office at least two weeks in advance. Travel advances will be paid in Canadian dollars only and via the payroll system.

All advances are to be accounted for in an approved Expense Report submitted to the Business Office within 10 working days following completion of the trip. Any unspent advance must be returned to Brescia at this time via personal cheque made out to Brescia University College, attached to the Expense Report.

If the trip for which the travel advance was authorized is postponed or cancelled, the advance must be returned in full to the Business Office immediately.

6.5 Travel Supported by Research Funds

Travel supported by research grants or contracts must comply with Brescia regulations and policies unless specifically indicated otherwise and the requirements are more stringent than Brescia requirements.

If extensive traveling is anticipated (e.g. 3 month field trip), the traveler should contact the Business Office in advance of departure to avoid any delays in obtaining an advance on research funds and to establish an appropriate method of regular reporting of expenses.

In addition to required approvals noted elsewhere in this policy, the Lead Investigator must approve all Expense Reports for items being charged to his/her research grant or contracts and all requests for a travel advance.

6.6 Other Rules for Claiming Travel Expenses:

- For the purposes of this policy, travel does not refer to a person's regular commute to work: these expenses are not reimbursable.
- Charges related to fines and/or court costs related to parking and traffic related offences are not reimbursable.
- Travelers must secure passports, visas, immunizations, medications, as appropriate before travel. Costs for any visas required are reimbursable by Brescia. Costs for medical tests, immunizations, etc. required for international travel should first be claimed through the Claimant's health insurance provider as a personal medical expense. Any unpaid remaining expense is reimbursable by Brescia.
- If traveling on Brescia business for five consecutive days or more, reimbursement for certain personal care expenses (such as laundry, dry cleaning) is allowed within reasonable limits. Itemized receipts are required.
- You may be reimbursed for reasonable gratuities for porter, hotel room services, and taxis. A detailed record of gratuities paid is required.
- Changes in itinerary should be reported to the Approver as soon as possible.
- Additional costs for travelling with a companion, making voluntary changes to existing travel arrangements, 'no show' charges unless incurred as a result of business-related circumstances or extenuating personal circumstances, and unused or lost tickets are not reimbursable.
- Travel expenses paid for by Brescia may not be used by the Claimant for income tax purposes or for a claim to any other organization.
- Claimants are responsible for complying with income tax rules and regulations regarding the accumulation of loyalty points on business trips and any subsequent personal use of them when using their personal credit cards, rather than a Brescia corporate credit card.

7.0 Alcohol

NOTE: Alcohol cannot be claimed and will not be reimbursed as part of a travel or meal expense. There are no exceptions to this rule.

For rules on reimbursement for alcohol service as part of a hospitality event see section 8.0 Hospitality Expenses.

8.0 Hospitality Expenses

The term hospitality used herein is a defined term (see “Definitions” section). Generally, hospitality means providing food, beverage, and other amenities paid out of public funds to non-Brescia people.

8.1 *When is Hospitality appropriate?*

Functions involving only people who work for Brescia are not considered hospitality functions and cannot be reimbursed. In other words, hospitality may generally never be offered solely for the benefit of anyone covered by this Policy. Exceptions are events that can be proven to legitimately further Brescia business, such as employee recognition events and working lunches.

Hospitality may be extended when:

- It will facilitate Brescia business; and,
- It is considered desirable as a matter of courtesy or protocol.

Examples of situations where there is an acceptable business case to extend hospitality at Brescia’s expense are:

- When engaging in discussion of official public matters with, or sponsoring formal conferences for business and industry or public interest groups;
- When providing people from national, international or charitable organizations with an understanding or appreciation of the workings of Brescia;
- Honouring distinguished people for exceptional public service;
- Conducting ceremonies for heads of state, government or distinguished guests from the private sector; and,
- Other hospitality functions approved by the Principal, providing they conform to the rules in this section.

8.2 *Matrix of Brescia Events and Expenses:*

Expenses involving Brescia functions shall follow the principles outlined below:

Event	Brescia Pays	Special Notes
1) Brescia Fundraiser	No	No complimentary tickets from host (except for staff working at event). Brescia employees attending would normally pay for their own ticket. Brescia employee attendance can be sponsored by third party.
2) Brescia Reception (Distinguished Alumni, awards ceremonies, volunteer appreciation)	Yes	Brescia employees attending are considered to be present on Brescia business.
3) Personal Occasions (Holiday lunches, birthdays, flowers, gifts)	No	Exceptions for volunteer members of Board of Trustees and its various Committees. Further exception is flowers or donation to acknowledge serious illness, a birth or a death in the immediate family of a Brescia community member.
4) Special Occasions (thank you and recognition events for employees, Principal's events involving community)	Yes	Brescia does not pay for alcohol. Events preferably held on campus.

8.3 *When Can Alcohol be served at a Hospitality Function?*

For alcoholic beverages to be served as part of extending hospitality, the following rules will apply:

- Prior written approval is required from the Principal, with no delegation of this authority permitted.
- If the hospitality event is planned by the Principal, the Principal must seek prior approval from the Chair of the Board of Trustees. An exception to the requirement for pre-approval from the Chair is donor cultivation/stewardship activities related to the Office of Advancement.
- If the hospitality event is planned at the request of the Chair, the Chair must provide prior, written authorization to the Principal to permit the service of alcohol.
- Reimbursement of alcohol expenses is permitted only when the appropriate approvals are in place.
- Alcohol should be provided in a responsible manner and in accordance with Brescia's Alcohol Policy.

8.4 Gift Giving

Appropriate token gifts of appreciation may be offered in exchange for gifts of service or expertise to people who are not engaged in work for Brescia. Refer to current Brescia internal procedures and guidelines concerning “Payments to Individuals”.

9.0 Consultants’ Expenses

Consultants and other contractors will not be reimbursed for any hospitality other than reimbursement for reasonable travel, accommodation and meals that are directly related to the provision of services to Brescia, and only if the contract contains explicit terms regarding payment and reimbursement of allowable expenses and the provisions of this policy are followed, including the rules regarding documentation (see section 3.0 Documentation and Payment).

10.0 Miscellaneous Expenses

Purchases of other goods and services necessary for Brescia business purposes will be reimbursed as long as the rules in this policy regarding approval and documentation have been followed as have the rules in other applicable Brescia policies. Such goods and services must clearly support Brescia’s corporate purposes and might include supplies and equipment, memberships in professional organizations, and conference and seminar fees. Tangible items purchased and expensed are the property of Brescia. Personal or recreational expenses will not be reimbursed.

Cell phone use and long distance charges related to Brescia business purposes will be reimbursed. Personal cell phone expenses will not be reimbursed nor will home internet expenses of any kind. If travelling alone overnight on Brescia business, reasonable charges to briefly telephone home will be reimbursed: this “check-in” is a safety precaution.

11.0 Failure to Adhere to Policy

Requests for reimbursement of expenses which do not adhere to this policy will be denied. Appropriate notification of supervisors will occur, with expectation that appropriate corrective or disciplinary action will be taken.

Brescia corporate credit card Expense Reports which do not adhere to this policy may result in credit card privileges being revoked and/or in a requirement that the cardholder reimburse Brescia for the expenses involved. Appropriate notification of supervisors will occur, with expectation that appropriate corrective or disciplinary action will be taken.

REFERENCES:

Broader Public Sector Accountability Act, April 2011.

Broader Public Sector Expenses Directive, Jan 1, 2017

Ontario Public Service Travel, Meal and Hospitality Expenses Directive, Jan 1, 2017

Brescia University College Policies and Procedures:

- Credit Card Use Policy
- Purchasing Policy
- Alcohol Policy
- Policy on Signing Authorities

APPENDIX:

Appendix A: Rates for Meal Expense and Mileage Expense Reimbursement

APPENDIX A: RATES FOR MEAL EXPENSE AND MILEAGE EXPENSE REIMBURSEMENT

These rates are subject to periodic review by the Brescia Finance, Audit and Investment Committee.

Meal Expense Maximum Reimbursement Rates: *Effective October 11, 2018*

Meal	Maximum Amount ^{1, 2}
Breakfast	\$13
Lunch	\$18
Dinner	\$29

- 1 The Maximum amount includes taxes and gratuities.
- 2 When more than one meal is claimed in a single day, the Claimant may allocate the combined maximum rates between the meals, but it is not permissible to combine the maximums for a single meal. For example, the maximum that can be claimed for the day is the sum of all three meal rates, but only if the Claimant is eating breakfast, lunch and dinner. Combining the meal rates and eating only an expensive dinner that costs the daily maximum is not permitted.
- 3 Grocery store purchases of food items to pay for several meals at once may be reimbursed based on the meal combining rules above, provided the maximums are not exceeded. A written explanation accompanying grocery store receipts is required.

Mileage Expense Reimbursement Rate: *Effective October 11, 2018*

	Rate
Private vehicle on Brescia business	\$0.55 per kilometre

This allowance is intended to cover all automobile operating costs including gasoline, insurance, repairs and maintenance.