



April 6, 2020

## Remote work and employee equipment reimbursement

### CONTEXT

The COVID-19 pandemic is an unprecedented event. In this context, departments must be able to continue to work to protect against injury to the health, safety, security, or economic well-being of Canadians and to the effective functioning of the government of Canada.

To do this, they rely on public servants, many of whom are now required to work remotely in accordance with recommendations of public health authorities to “physically distance” to help “flatten the curve.”

While many public servants already have the necessary tools to carry out this work from a distance, some may require additional equipment given the speed at which this crisis emerged and the duration that it has endured and may do so going forward.

Naturally, departments have asked questions about under what circumstances they should go about supporting the provision of equipment. In response, the following document provides guidance on **who** should be equipped, with **what**, and **how**, to ensure value for money and sound stewardship.

This guidance should be treated as a general framework, subject to departmental adaptation and approval, and limited to the current exceptional circumstances created by COVID-19, where employees are required to work remotely as a result of the pandemic.

### WHO

Who departments choose to equip will depend on the nature of the different types of work undertaken by employees, including their relative level of criticality, and the characteristics of their workforce, including employment status and location. Elements of the decision on who should be equipped can be undertaken for the department as a whole, for a branch, and delegated down to the individual manager.

- Do consider equipping:
  - indeterminate employees and employees on terms greater than 3 months;
  - employees delivering critical services or working on core departmental business; and
  - employees who give rise to a duty to accommodate.
- Consider, in exceptional circumstances, equipping:
  - casual employees, students, or employees on a term of less than 3 months; or
  - employees supporting core departmental business or expected to maintain full (75%-100%) productivity.
- Do not consider equipping non-critical employees who are expected to maintain moderate (40% - 75%) or minimal (less than 40%) productivity/delivery, or those who are on ‘Other Leave With Pay

(699)' full-time.

- Do not equip workers on a service contract, as this would establish an employer-employee relationship.

## **WHAT**

With what departments chose to equip employees will depend on the nature of the different types of work undertaken, the equipment employees already have at their disposal, and considerations relating to the duty to accommodate and occupational health and safety, among others. This assessment can, to some extent, be undertaken at a high level, such as for the department as a whole or a branch, as it relates to things like whether or not the department will supply monitors, with other determinations relating to individual circumstances should continue to be made at the manager-level, such as in relation to the duty to accommodate. Departmental decisions should always consider value-for-money, and sound stewardship of public funds.

- Do consider, as a priority, equipping to satisfy:
  - duty to accommodate obligations; and
  - occupational health and safety requirements.
- Consider equipping with:
  - computer monitors (or other viewing devices);
  - ergonomically required office fixtures (e.g. chairs, standing anti-fatigue mats);
  - cables (connectors for computer monitors, power strips); and
  - peripherals (computer mice, computer keyboards).
- In all scenarios, consider providing supplies (printer paper, sticky notes, pens).
- Consider, in exceptional circumstances, any other purchases necessary for employees.
- Do not compensate for utilities (e.g. internet, hydro, gas) or furniture (e.g. desks, chairs) unless the circumstance absolutely requires it.

## **HOW**

### ***Providing equipment and/or reimbursing expenses***

How to equip employees will depend on the equipment and processes that your department has in place. The Chief Financial Officer and Chief Information Officer should be consulted on any changes to existing processes, or in the establishment of new departmental processes.

- If providing existing assets, ensure:
  - Equipment is either shipped to employee remote work locations; or,
  - Equipment is picked up by employees in accordance with building access procedures and current health advisories (i.e. ensuring contact-less pick up, sanitization of equipment).

- If not providing existing assets, examine procuring items (through regular departmental procurement processes) and having them delivered to employee remote work locations.
- Always track assets, developing processes, as necessary.
- If authorizing employees to purchase equipment, remember:
  - The *Financial Administration Act* (FAA) remains in effect and should be respected, particularly as it relates to the need for pre-approval by a delegated Section 32 manager, and robust departmental internal control processes must remain in place.
  - Either the reimbursement of receipt-based expenses or the use of acquisition cards to make the purchase can be considered.
  - Ensure that employees understand their responsibilities as they pertain to Section 34 of the FAA.
- Remember:
  - Any equipment provided or procured by the government for use at home by an employee is, and remains a departmental asset, and is subject to Treasury Board Policy Framework for the Management of Assets and Acquired Services.
  - Departments do not need to require that assets be returned immediately upon an employee's return to work. If there is appropriate justification for the assets to remain at the employee's remote work site, they may be returned later.

### ***Tracking and reporting of financial transactions***

While it may not be necessary for Deputy Heads, Heads of Human Resources, or Chief Financial Officers to personally verify the validity of each expense reimbursement, tracking, monitoring, and reporting processes should be put in place in order to ensure stewardship of the public purse, transparency to Canadians, and that the Government of Canada is prepared to report on any potential future reports and requests related to COVID-19. Departments should:

- Ensure continued adherence to the Comptroller General's request to track COVID-19 related expenditures for future reporting purposes.
- Ensure that the decision to allow the purchase of additional equipment is well documented, both for the purposes of reporting, and for audit and/or evaluation.

### **Relevant Treasury Board Policies & Directives**

- *Policy on Financial Management* and its supporting Directives
- *Policy on the Planning and Management of Investments*
- *Policy on the Management of Material*
- *Policy on People Management*