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Policy Statement

It is the policy of The Hamilton-Wentworth District School Board to reimburse personnel for reasonable expenses incurred while on Board business, in accordance with the Operating Procedures.

The Board is committed to ensuring that sound business practices are employed; the protection of the Board's reputation and integrity as a public employer; and expenses are associated with employee's duties, support the program objectives of the organization and maximize the benefits to the Board.

Responsibility: Superintendent of Business and Treasurer

1. Guiding Principles:

The overriding principle is that personnel shall be reimbursed for the actual cost of reasonable expenses incurred on authorized Board business. Reimbursement will include costs incurred by personnel for mileage, gifts, hospitality and for registration fees, travel, long distance charges, meals, accommodation and hospitality when attending approved conferences, conventions, seminars workshops and other authorized events relating to Board business.

2. Objectives

The objectives of this policy ensures:

- All staff who incur expenses while performing their duties on behalf of the Board are compensated in a fair, consistent and transparent manner.
- Board, School Generated or School Council Funds are used to obtain maximum value for each dollar spent consistent with the educational goals of the Board and fair business principles.
- That all expenses paid by cheque or petty cash funds are with the educational goals of the Board and fair business principles.

3. A statement of intended outcome

To ensure that expenses are associated with employee's duties, support the program objectives of the organization and maximize the benefits to the Board and to ensure compliance with Ministry of Education School Board Expenditure Guidelines (2006:B15).

4. Action Required

4.1 Appropriate Approvals

Appropriate approvals of the expenses are obtained from a higher ranking employee (for example, immediate supervisor); in the case of the Director, the Chair of the Board, or a designated senior

official of the Board; in the case of Supervisory and Executive Officers, by the Director or a designated senior official of the Board.

For School Generated Funds, the procedures delineated in the Procedures for School Generated Funds must be followed.

For School Council Funds, the President or Treasurer of the School Council must approve the expense as well as the Principal.

4.2 Conference or Professional Development Activity

Conferences, conventions, seminars, workshops or other professional development activity occurring over the course of more than one day, including travel time, are subject to prior approval by the employee's Supervisory or Executive Officer and budget availability.

Conferences, conventions, seminars, workshops or other professional development activity occurring over the course of one day or less, including travel time, are subject to prior approval by the employee's Supervisory or Executive Officer Manager or Principal and budget availability.

All costs associated with a conference, etc. or professional development activity are to be charged against the appropriate staff development budget: registration, replacement coverage, meals, accommodation, travel and other.

Registration Fees:

Advance discounts should be realized on registration fees where possible.

4.3 Travel

Employees are encouraged to travel by the most economical mode whenever feasible. For distances in excess of a radius of 150 km, the Board will reimburse the lesser of the cost for private automobile or the economy rate for air, train or bus fare.

Transfer fees to and from transportation terminals at points of departure and arrival by the most economically feasible method, including parking are eligible costs.

Shared transportation is encouraged when appropriate.

Travel distance by private automobile shall be measured between the employee's regular place of employment and the location to which the employee travelled. If the employee travels to various locations during the day, travel shall be calculated from the last location to the next location.

Travel costs by private automobiles will be reimbursed for kilometres travelled based on the lesser of Canada Revenue Agency non-taxable mileage rate and/or CAA Annual Automobile Driving Costs.

Reimbursement for travel is not eligible for attendance at the following Board organized activities:

- School sponsored activities: field trips, athletic events, etc.;
- School department head meetings;
- Professional development activities on teacher professional development days as identified in the school year calendar;
- Participation in School and Department meetings and activities;
- Unauthorized travel;
- Travel between home and regular place of employment.

4.4 Meals

The cost of meals will be reimbursed up to the following amounts with the original detailed receipt provided.

- Breakfast \$10.00
- Lunch \$20.00
- Dinner \$40.00

Rates include taxes and gratuities and are in Canadian dollars.

These rates will be adjusted to the nearest dollar in September based on the annual Consumers' Price Index taken in June of the preceding school year.

When more than one meal is reimbursed for a particular event, individuals have the discretion to allocate the meal rates among the meals, (for example, it is acceptable if a staff member spends \$13 for breakfast and \$17 for lunch as long as the \$30 allowance for the two meals is not exceeded).

The meal allowance also applies to all professional development events run by the Board, whether held on or off-site. For these events, organizers may spend an additional \$3 per person per break for beverages and snacks served during session breaks. This additional allowance is also subject to CPI adjustment similar to the process described above.

Alcohol:

Reimbursement for purchases of alcohol is not allowed. This includes:

- Alcohol consumed at a meal, event, conference, etc.
- Bottles of wine or other spirits given as a gift or honorarium
- LCBO, Beer Store, wine store etc. gift certificates or gift cards given as a gift or honorarium

In addition, the purchase of such items on Board purchasing cards and Board credit cards are not permitted.

4.5 Accommodation

Where overnight accommodation is required, reasonable room, parking and telephone costs will be recognized for reimbursement.

4.6 Hospitality

Hospitality is the provision of food, beverages, accommodation, transportation, token gifts of appreciation or other amenities at Board expense.

- Hospitality should be extended in an economical, consistent and appropriate way when it will facilitate Board business or is considered desirable as a matter of courtesy. The guidelines for meals and gifts listed herein are to be followed. In certain, limited cases of hospitality, the meal limits contained herein may be exceeded upon authorization of the Director.
- Hospitality should not be provided to individuals employed by the Board except in the normal course of Board business.
- An employee of the Board may only accept infrequent and reasonable hospitality and may only accept infrequent and reasonable business gifts with a value of \$75 or less, including taxes and delivery. The frequency and nature of gifts or hospitality shall not be allowed to be such that the recipient might be, or might be deemed by others, to have been influenced in making a business decision as a consequence of accepting such gift or hospitality.

4.7 Travel Outside of the Province

For authorized travel outside of the Province, the procedures noted in this policy are to be followed. However it is understood that the costs of meals and hospitality outside of the Province may differ

from those in the Province. The employee is to ensure the costs incurred for meals and hospitality are reasonable and appropriate. Alcoholic purchases will not be reimbursed. Expenses incurred on authorized travel outside of the Province must be approved by the employee's Supervisory or Executive Officer; in the case of Supervisory or Executive Officers, the expenses must be approved by the Director or designated senior official of the Board; in the case of the Director, the Chair of the Board, or a designated senior official of the Board.

4.8 Gifts of Appreciation to Employees

Token gifts of appreciation, valued at up to \$75, may be extended and must be approved by the individual's supervisor. Gift values above \$75 must be justified and approved by the Superintendent of Business.

- "Gifts" include flowers, cards, gift certificates, gift cards, etc. but may not include cash or cheques.
- Alcohol may not be given as a gift (i.e. bottles of wine or other spirits, gift certificates for the LCBO, Beer Store or wine stores, etc.).
- Gifts valued at up to \$75 (outlined below) are all inclusive (i.e. includes taxes, delivery charges, etc.).

No more than two gifts in a calendar year can be given to an employee without income tax consequences.

For gift certificates and gift cards, refer to the Board's procedures on Gift Cards and Gift Certificates.

4.9 Gifts of Appreciation to Non-Employees

Token gifts of appreciation, valued at up to \$75 (inclusive of taxes and delivery charges, etc.), may be extended to persons who are not attached to the Board in exchange for pro bono services, including those provided at professional development events. The gift must be approved by the individual's supervisor. Gift valued above \$75 must be justified and approved by the Superintendent of Business or designate; at the school level, by the Principal.

Alcohol may not be given as a gift (i.e. bottles of wine or other spirits, gift certificates for the LCBO, Beer Store or wine stores, etc.).

For gift certificates and gift cards, refer to the Board's procedures on Gift Certificates and Gift Cards.

4.10 Unallowable Expenditures for Board, School Generated and School Council Funds

The Board will not reimburse staff for the following expenditures:

- Alcoholic purchases including:
 - alcohol consumed at a meal, event, conference, etc.;
 - bottles of wine or other spirits as a gift/honorarium;
 - LCBO, Beer Store, wine store, etc. gift certificates as a gift/honorarium.
- Goods and services purchased from Board employees;
- Charges for use of recreational/fitness facilities;
- In-room movie rentals and mini-bar charges;
- Charges incurred by spouse or other family members;
- Parking or traffic tickets;
- Automobile expenses, since these are reimbursed on a per kilometre basis;
- Expenses for hospitality, unless specifically allowed by this Policy;
- Expenses for re-furnishing or redecorating offices due to staff changes;
- Supporting a fundraiser for a specific political party;
- Supporting an event for a specific political party;
- Purchase of travel gift certificates;
- Lavish gifts (i.e. expenditures over \$75).

Board Funds must never be used to fund:

- Gifts (including cards and/or flowers) for secretary's day, boss' day, etc.;
- Gifts (including cards and/or flowers), for staff members or their immediate families due to births, adoption, illness, retirements, marriage, birthdays, or other life events. These are considered personal and are not reimbursable. A staff fund or collection from personal funds should pay for these types of expenditures. The exception is in the death of a staff member or a member of their immediate family; the gift of condolence cannot exceed \$75, including taxes, delivery charges, etc. (for gift certificates and gift cards, refer to the Board's procedures on Gift Certificates and Gift Cards.);
- Christmas parties, year-end celebrations, school start up celebrations or other festive occasions (The exception is specific funds provided through the Board's Budget for events such as school openings, anniversary celebrations, or other events as approved in the Budget);
- Christmas, birthday or other holiday gifts (including cards and/or flowers) for staff.

4.11 Cash Advances for Expenses

Cash advances are not permitted. If there are unusual circumstances, the approval of the Superintendent of Business or designate is required for cash advances for the payment of what would be authorized expenditures incurred while on Board business. At the school level the approval of the Principal is required prior to issuing school generated funds for cash advances for the payment of authorized expenditures. For School Council funds, the authorization of the President or Treasurer of the School Council is also required.

4.12 Credit Card or Reward Card Advantages

The use of a personal credit card or reward card is prohibited in cases where it is for more than normal business or conveys undue benefit to the employee.

4.13 Claim Procedures

Claims for reimbursement of expenses shall be submitted for approval to the claimant's immediate supervisor. This form must be signed by the claimant and immediate supervisor before submission to the Finance Department for payment.

Along with the required original, detailed receipt (a debit/credit card receipt is not appropriate as it does not give sufficient detail to authorize the payment or meet audit requirements) supporting documentation is also required as follows:

- For meeting or hospitality expenses that include meals, the names of the individuals and the business purpose for the expense;
- For P.D. events run by the Board, the number of individuals attending the event and the name and date of the event;
- For P.D. events not run by the Board, if there is more than one meal on the receipt, the names of the individuals and the business purpose for the additional expense;
- For hospitality or gifts, include the event, and reason for the hospitality or gift;
- Other documentation may be requested.

Claims are to be submitted to Finance on a monthly basis. Claims covering more than one month can be submitted however may not be paid in a timely manner. Expense claims not submitted by September 15th following the fiscal year in which the cost was incurred may not be processed, or may be charged to the next budget year.

5. Key Measures of Success

Successful sound business practices are employed that aligns with the educational goals of the Board and fair business principles ensure the protection of the Board's reputation and integrity as a public employer.

6. Reference to Any Related Policies

- Ministry of Education Expenditure Guidelines
- Purchasing Card Administrative Memo #B-3
- School Generated Funds Administrative Memo #B-2
- Gift Cards and Gift Certificates Administrative Memo (in progress)