

Employee Expense Procedure

RATIONALE:

It is the policy of Hamilton-Wentworth District School Board (HWDSB) to reimburse personnel for reasonable expenses incurred while on Board business, in accordance with the Operating Procedures. The Board is committed to ensuring sound business practices are employed; accountability for the use of public funds is maintained; the Board's reputation and integrity as a public employer is protected; and ensuring expenses are associated with employee's duties, support the program objectives of the organization, and maximize the benefits to the Board.

PROCEDURES:

1.0 Approval

1.1 Appropriate Approvals

Reimbursement of expenses to an employee requires, among other conditions, the expense to have the proper approval. Appropriate approvals of the expenses are obtained from an employee at a higher level.

Unless otherwise stated in the Employee Expense Policy, for payments made from the Board approved budget, the expense approval is as follows:

Claimant	Appr
Staff Member	Immediate Supervisor or Principal
Supervisor	Immediate Manager
Vice Principal	Principal
Manager	Senior Manager (if applicable)
Senior Manager, Manager or Principal	Immediate Supervisory Officer
Supervisory Officer	Associate Director (if applicable)
Supervisory Officer, Associate Director	Director or designated senior official of the
Director	Chair of the Board or designated senior official of the Board

For payments made from School Generated Funds, the procedures outlined 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.

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1.2 Role of the Approver

The role of the approver is to provide approval only for expenses that

- meet all Board policies and procedures;
- are incurred on behalf of Board business;
- are properly supported by appropriate documentation, including original, itemized receipts;
- can be paid within existing available budgets.

In addition, employees cannot approve their own expenses, even if they are the one responsible for their budget.

1.3 Prior Approval

Approval must be obtained from the employee's supervisor or principal, etc., prior to incurring costs (including mileage and travel costs), which require reimbursement back to the employee

For out-of-province travel, written approval must be obtained from the Director or designate prior to arrangements being made for the travel. Included in this approval must be an estimated total cost of the travel, along with outlining the reason for the travel and its anticipated benefits.

2.0 Mileage

2.1 Travel

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.

Shared transportation is encouraged when appropriate.

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 P.D. days as identified in the school year calendar;
- Participation in School and Department meetings and activities;
- Unauthorized travel;

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- Travel between home and regular place of employment.

Reimbursement will not be provided (nor will payment be made) for traffic or parking violations.

2.2 Mileage Rate

Travel costs by private automobiles will be reimbursed for kilometres travelled based on the Canada Revenue Agency non-taxable mileage rate

Per Kilometer rate for 2017/2018 Budget Year, September 1, 2017, to August 31, 2018: \$0.54 per kilometre for the first 5,000 km; \$0.48 per kilometer after that.

2.3 Mileage and Travel Claims

It is expected that authorized claims for mileage are submitted to Finance on a monthly basis, and must be submitted to Finance within 90 days of their occurrence. Claims for expenses older than 90 days will not be paid unless there is a written explanation for the delay which has been approved by the supervisor. (See Year-End Exception in section 4.2 Claim Procedures).

3.0 Meals

3.1 Meal Rates

The maximum amounts allowed for meals will be adjusted to the nearest dollar in September based on the annual Consumers' Price Index taken in June of the preceding school year.

The meal rates for the 2017/2018 Budget Year, September 1, 2017, to August 31, 2018, are as follows:

Breakfast	\$10.00
Lunch	\$20.00
Dinner	\$45.00

Rates include taxes and gratuities and are in Canadian dollars.

Meal rates are not to be combined; the sole exception is for lunch and dinner meals taken on the same day. If both lunch and dinner meals are taken on the same day, the employee is allowed to add the lunch and dinner meal rates together to cover the two meals. For example, using the above rates, it is acceptable for an employee to spend

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\$16 for lunch and \$49 for dinner, as long as the \$65 limit allowed for the two meals is not exceeded.

Where a meal is included as part of a professional event (e.g., conference, workshop, etc.), the meal entitlement will not apply. Exceptions, such as for a dietary restriction, may be reviewed with the approver.

3.2 Claims for Meal Expense

The original, detailed receipt(s) must accompany the reimbursement request, along with the completion of the hospitality section of the Board's Expense Form.

Debit or credit card slips will not be accepted as supporting documentation for the claim, as they do not give sufficient detail to authorize the payment, nor do they meet audit requirements.

It is expected that authorized claims for meals are submitted to Finance on a monthly basis, and must be submitted to Finance within 90 days of their occurrence. Claims for expenses older than 90 days will not be paid unless there is a written explanation for the delay which has been approved by the supervisor. (See Year-End Exception in section 4 Claim Procedures).

4.0 Claim Procedures

4.1 Expense Reimbursement

Claims for expense reimbursement, including supporting documentation, are to be submitted for approval to the employee's supervisor, using the Board's Expense Claim Form. This form must be signed by the employee and supervisor before submission to Finance for payment.

Along with the required original, detailed receipt (a debit/credit card receipt is not acceptable as it does not give sufficient detail to authorize the payment nor 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

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- Other documentation may be requested

It is expected that authorized expense claims are submitted to Finance on a monthly basis, and must be submitted to Finance within 90 days of their occurrence. Claims for expenses older than 90 days will not be paid unless there is a written explanation for the delay which has been approved by the supervisor. (See Year-End Exception below).

Claims covering more than one month can be submitted however may not be paid in a timely manner.

4.2 Year-End Exception

Expense claims (including mileage) must be received by Finance by the cut-off date indicated in the Year-End Procedures Memo. If the claim is received after that date, the claim may not be processed for that budget year and may be charged to the next budget year. In addition, the claim may not be paid in a timely manner and may be paid after completion of the year-end audit.