

## Employee Expense Procedure

### **RATIONALE**

Hamilton-Wentworth District School Board (HWDSB) will reimburse employees for reasonable expenses incurred while on Board business, in accordance with the employee expense policy and procedures.

Expenses must be associated with employee's duties, support the program objectives of the organization, and maximize the benefits to the Board. The Board assumes no obligation to reimburse expenses that do not comply with the Board Policy and Procedures.

This procedure applies to all expenses incurred by employees and school council members for reimbursements processed through the Board or paid directly with a Board Purchasing Card (Pcard).

This procedure applies to all Board funds, including but not limited to the Board approved budgets, school generated funds, Foundation for Student Success, and school council funds.

The procedures for [School Generated Funds](#) (SGF) details acceptable expense reimbursements for employees, school council members or volunteers. Allowable SGF expenses must directly benefit students.

### **PROCEDURES**

#### **1.0 Responsibilities**

- 1.1 Under the direction of the Senior Manager of Business Services, the Manager of Finance is responsible for the administration of employee expense reimbursements.
- 1.2 The Manager of Finance will return non-compliant claims to the authorized approver for follow-up and/or clarification if required.
- 1.3 The employee's immediate supervisor will communicate to claimants' acceptable expenses per the Employee Expense Policy and Procedure.

#### **2.0 Appropriate Approvals**

- 2.1 Pre-approval must be obtained from the employee's supervisor or principal prior to incurring any costs which require employee reimbursement. If the employee's supervisor is not the budget holder, it is the responsibility of the employee's supervisor or principal to request the budget holder's approval prior to the expenditure.
- 2.2 Once prior approval has been granted, a Pcard is HWDSB's preferred method of payment whenever possible for registration, hotel accommodation or airline/train/car rentals and small value items. Click [here](#) for the link to the Pcard Procedure.

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- 2.3 Reimbursement of expenses to an employee must be approved by the employee's immediate supervisor. Where the supervisor is not the budget holder, the reimbursement request must first be authorized by the supervisor as the one who acknowledges that the expenditure complies with this administrative procedure and established practice. Approvers will ensure:
- a. The claimant has complied with prescribed limits and has provided all the required documentation.
  - b. The accuracy and authenticity of the information presented.
- 2.4 If the employee's immediate supervisor is not available to approve the expense, then the expense is to be approved by the next level supervisor.
- 2.5 All expense claims will be submitted for payment by the most senior employee at the event or meal; and reviewed and authorized by the claimant's supervisor prior to submission for reimbursement.

### 3.0 Hospitality

- 3.1 For the purpose of this procedure, Hospitality is defined as the provision of food, beverages, accommodation, transportation, token gifts of appreciation or other amenities at the Board's expense to persons outside of the Board. 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.
- 3.2 Hospitality cannot be offered solely for the benefit of anyone employed at HWDSB (e.g., retirement parties, holiday lunches, etc.) or any other employees of Ontario government ministries, agencies or public entities covered by the Ontario Public Service (OPS) Expense Directive. This means that reimbursement or payment of expenses related to social events are not permitted.
- 3.3 The meal rates, and dollar limits for gifts listed within this procedure also apply to Hospitality

### 4.0 Meals

- 4.1 Expenses for food, beverages or other items purchased for HWDSB employees attending Board professional development/workshop events or meetings while working during or through normal meal periods is an acceptable/reimbursable expense. However, meetings requiring food expense should include agendas that are substantial and bona fide HWDSB business.
- 4.2 Out of pocket meal expenses are to be submitted on the [Employee Expense Claim Form](#). When submitting expenses for meals that include other employees or non-employees (hospitality expenses), the following must be provided with the Employee Expense Claim Form:
- a. Detailed meal receipt. Debit or credit card slips will not be accepted as they do not give sufficient detail to authorize the payment, nor do they meet audit

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- requirements.
  - b. Purpose of the meal expenses along with an attached agenda or detail of the purpose of the meeting.
  - c. The meal detail section in the Employee Expense Claim Form is to be completed for groups under 10. Include names of employees and list the organization for non-HWDSB participants. For groups over 10 the name of the group/event is required.
- 4.3 The meal rates, within this procedure apply to all HWDSB employee events. HWDSB organizers of any event are required to obtain prior approval from their Superintendent or Associate Director if costs are anticipated to be higher than the annual listed meal rate.
- 4.4 The reimbursement rate for meals will be reviewed annually in September and will be displayed on the Business Services' web-portal. The posted rates include taxes and gratuities and are in Canadian dollars.
- 4.5 When more than one meal is claimed for any day, employees may allocate the combined maximum rates for each meal. For example, if an employee will be eating breakfast and lunch the combined rate will be the maximum allowable dollar value of the meal rate for breakfast and lunch.
- 4.6 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 a dietary restriction, may be reviewed with the approver.

### 5.0 Mileage

- 5.1 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.
- 5.2 For the purpose of mileage, an employee's regular place of employment is any HWDSB location that the employee regularly works. For itinerant employees, this may include more than one location. What this means is that an employee starts to claim mileage when they leave their first location and travel to the next.
- 5.3 Travel costs by private automobiles will be reimbursed for kilometers travelled based on the Canada Revenue Agency non-taxable mileage rate. Mileage rates will be reviewed & updated annually in September. The new rate will be updated each September and will be displayed on the Business Services' portal.
- 5.4 Mileage is to be submitted on the [Mileage Claim Form](#). For instructions on how to complete the form please see [Mileage Claim Form Instructions](#).

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

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

- a. School sponsored activities: field trips, athletic events, etc.;
- b. School/department meetings;
- c. Professional development activities on teacher P.D. days
- d. Unauthorized travel;
- e. Travel between home and regular place of employment.

### 6.0 Conference or Professional Development Activity

6.1 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. All employee out of pocket expenses for Conference or Professional Development Activity are to be claimed on the [Conference, Professional Development Expense Form](#).

6.2 When traveling on board business, the mode of transportation (e.g., air/bus/train) chosen should be the most economical and viable and must be pre-approved by the employee's immediate supervisor (and budget holder if applicable).

6.3 Shared transportation is encouraged when appropriate.

### 7.0 Accommodation

7.1 Where overnight accommodation is required, reimbursement will be made for the employee's accommodation in a standard room, reasonable parking, internet and telephone costs will be considered for reimbursement. Reimbursements will not be made for personal or recreational items (e.g., rented movies, mini-bar).

### 8.0 Out of Province Travel

8.1 Written approval must be obtained from the Director or designate prior to arrangements being made for all out of province travel and included with any request for reimbursement or Pcard documentation.

8.2 The request for this approval for travel must include the reason for the travel and its anticipated benefits as well as anticipated costs for transportation, accommodation, meals, and hospitality.

8.3 It is recognized that accommodation, meals, and hospitality outside of the Province may differ

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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.

### 9.0 Alcohol & Cannabis

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

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

In addition, the purchase of these items on Board purchasing cards is not permitted.

9.2 Alcohol is not permitted on any of HWDSB Premises.

9.3 Hospitality or fundraising events held at non-HWDSB premises that are sponsored by HWDSB or other associated organizations may permit alcohol with the approval of the Director of Education or the Associate Director of Support Services.

### 10.0 Gifts from Vendors/Contractors

10.1 An employee or department/school of the Board may only accept infrequent and reasonable hospitality or reasonable business gifts from a vendor/contractor with a value of \$50 or less. 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.

### 11.0 Gifts of Acknowledgement Using Board Funds

11.1 Token gifts of appreciation, valued at up to \$50 (excluding taxes and local delivery charges) may be extended to non-Board staff in exchange for pro bono services, including those provided at professional development events and must be approved by the employee's supervisor (and budget holder if applicable).

11.2 The details and receipt/invoice if paid by the employee must be submitted to a supervisor/principal with a completed [Employee Expense Claim Form](#).

11.3 Gifts valued above \$50 must be justified and approved by a Superintendent or Associate Director.

11.4 Gifts include flowers, cards, gift certificates, gift cards, etc. but may not include cash or cheques. For gift certificates and gift cards, refer to the Board's processes [Gift Cards and Gift Certificates](#).

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11.5 Gifts to employees are not allowed with the exception of death of a staff member or a member of their immediate family; the gift of condolence cannot exceed \$100, including taxes, delivery charges, etc.

### 12.0 Honoraria

12.1 Honoraria is not considered a gift. Amounts exceeding \$500 per individual per year are considered taxable by the Canada Revenue Agency and must be reported on a T4A. Payroll must be informed if an individual has exceeded the \$500 threshold.

12.2 Culturally significant gifts will be permitted for Indigenous elders, international delegates, or presenters to respect their customs and traditions. Written prior approval from the Director or designate is required.

### 13.0 External Consultants and Contractors

13.1 Reimbursement for allowable expenses can be claimed and reimbursed only when the contract specifically provides for it. The expense rules must provide direction on the circumstances in which a consultant or contractor can claim and be reimbursed for expenses. The rules should set out what is an allowable expense.

13.2 The budget holder is responsible for ensuring any expense claims submitted by the external consultant and/or contractor are allowable expenses as prescribed in the contract.

13.3 Under no circumstances can hospitality, incidental or food expenses be reimbursed for consultants or contractors

### 14.0 Unallowable Expenditures for Board, School Generated

14.1 The Board will not reimburse staff for the following expenditures:

- a. Personal expenses
- b. Cost of 407 Transponder lease
- c. Cannabis or Alcoholic products
- d. Goods and services purchased from Board employees;
- e. Charges for use of, or memberships in, recreational/fitness facilities;
- f. Season tickets to cultural or sporting events
- g. In-room movie rentals and mini-bar charges;
- h. Charges incurred by spouse or other family members;
- i. Parking violations or traffic violations;
- j. Automobile expenses, since these are reimbursed on a per kilometer basis;
- k. Expenses for hospitality, unless specifically allowed by this Policy;
- l. Supporting a fundraiser or event for a specific political party;
- m. Gifts of appreciation over \$50

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- n. Gifts of any kind for staff members or their immediate families due to life events. A staff fund or collection from personal funds should pay for gifts for staff members or their immediate family. The exception is the death of a staff member or a member of their immediate family; the gift of condolence cannot exceed \$100, including taxes, delivery charges, etc.
- o. Cultural events such as holiday lunches or parties; retirement parties; year-end celebrations; school start-up of a new school year celebrations or other festive occasions (the exception is if specific funds have been provided through the Board's Budget for events such as new school openings, school anniversary celebrations, or other events)

### 15.0 Claim Procedures for Reimbursement

- 15.1 Employees are to email their supervisor and attach a digital copy of the appropriate claim form with scans of all supporting documentation. Paper copies and handwritten signatures on the claim form are not required. The emails and supporting documentation are the authorizations required to process payment.
- 15.2 If the supervisor is not the budget holder, the supervisor reviews, and if approved will forward the email to the budget holder. The budget holder will forward the approved expense claim form and attach required documentation to Accounts Payable at [ap@hwdsb.on.ca](mailto:ap@hwdsb.on.ca) for reimbursement.
- 15.3 Where the original receipt is lost, the claimant should request a replacement receipt from the vendor (e.g., hotel, restaurant). If this is not possible, the claimant should record the date of the expense and provide an explanation of why no receipt is included in the claim. The authorized approver or budget holder (if applicable) will decide whether the expense can be submitted.
- 15.4 Employee Expenses are reimbursed through HWDSB payroll system and amounts reimbursed will be displayed on Employee Pay Stub which can be found on the Employee Web Portal. Reimbursed expenses are not reduced for personal income tax.
- 15.5 Employees will repay any overpayments of expenses on a timely basis.
- 15.6 Employees will ensure all claims are submitted prior to leaving employment or term with HWDSB.

### 16.0 Year-End Exception

- 16.1 Expense claims (including mileage) must be received by Finance Department 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.



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### **17.0 Cash Advances for Expenses**

17.1 Cash advances are not permitted.

### **18.0 Credit Card or Reward Card Advantages**

18.1 If the use of a personal credit card or reward card is required, it is to be used infrequently.

Personal credit cards/reward cards are not to be used to gain undue benefit to the Employee.

### **19.0 Exceptional Circumstances**

19.1 It is noted that there may be exceptional circumstances that fall outside of this policy. For those exceptions to the policy, written authorization by the Chair, Director of Education, or Associate Director of Support Services is required.