

	POLICY NO: 3.5
Adopted	2017
Projected Review Date	2025
Revisions	2021, 2025

POLICY: EMPLOYEE EXPENSE

PURPOSE:

Hamilton-Wentworth District School Board (HWDSB) is committed to the accountability and transparency of public funds.

HWDSB will reimburse employees for reasonable out-of-pocket expenses incurred in carrying out their responsibilities while representing the interests of students, the community and/or the Board.

For an expense to be paid or reimbursed it must follow policy and procedure and have the appropriate authorizations and approvals. The Board assumes no obligation to reimburse expenses that do not comply with this policy or the employee expense procedures.

The employee expense policy applies to all employees and school council members who submit expense reimbursement requests.

This policy applies to all employee expenses incurred using HWDSB budgets, school generated funds, school council funds, donations or any other funds generated on behalf of the HWDSB.

GUIDING PRINCIPLES:

The overriding principle is that Employees shall be reimbursed for reasonable expenses incurred on authorized Board business in accordance with this policy.

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
- Compliance with the Ministry of Education School Board Expenditure Guidelines (2006: B15,) and the Broader Public-Sector Expenses Directive (2011, updated version January 1, 2020)
- Ensuring expenses are, reasonable and relevant to the duties and responsibilities of the employee, support the program objectives of the organization, and maximize the benefits to the Board.

INTENDED OUTCOMES:

- Staff who incur expenses while performing their duties on behalf of the Board are reimbursed in a fair, consistent and transparent manner.
- That all reimbursed employee expenses, from all HWDSB related funds, are consistent with the educational goals of the Board, procurement policies and fair business principles.
- HWDSB staff with expense approval authority will not approve any reimbursement of expenses that conflict with this policy and/or related procedures.

- Ensure compliance with Ministry of Education School Board Expenditure Guidelines (2006: B15) and the Broader Public-Sector Expenses Directive.

RESPONSIBILITY:

Director of Education
Members of Executive Council

TERMINOLOGY:

Broader Public Sector Expenses: Sets out the requirement for the designated Broader Public Sector organizations to establish expense rules where expenses are reimbursed from public funds.

Employee: All individuals who agree to work on a full-time or part-time basis for HWDSB for a specified or indeterminate period of time. Salary or wages are paid to this individual and from this payment, deductions are taken for Canada Pension Plan, Income Taxes and Employment Insurance.

Ministry of Education School Board Expenditure Guidelines: The purpose of the guidelines is to define a province-wide standard intended for both trustees and school board staff that addresses the following areas of school board expenditure:

- use of corporate credit cards
- travel, meals and hospitality
- advertising
- advocacy

School Council Expenditures: School councils are established under the authority of the Education Act. Section 22 of Ontario Regulation 612/00 provides for school councils to engage in fundraising activities.

School Generated Funds: School generated funds is a broad category which includes not only fundraising for school purposes, but also all funds that are collected and paid out through school accounts

ACTION REQUIRED:

Procedures will be in place to operationalize this policy and ensure HWDSB employees designated as approvers of expense claims and all employees requesting reimbursement for employment expenditures follow the requirements of legislation and board policy and procedure, to meet the needs of students, educators, and staff while ensuring accountability and transparency of funds.

Exceptional Circumstances

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 Director of Education, or Associate Director of Support Services and Treasurer is required.

PROGRESS INDICATORS:

Intended Outcome	Assessment
Staff who incur expenses while performing their duties on behalf of the Board are reimbursed in a fair, consistent and transparent manner.	Ensure employee expenditure reimbursement requests are reviewed and approved by authorized supervisors. Finance will review approved expense reports for policy and procedure adherence.
That all reimbursed employee expenses, from all HWDSB related funds, are consistent with the educational goals of the Board, procurement policies and fair business principles.	An annual external audit is conducted to ensure maximum value is obtained and the spending of funds are consistent with the goals of the Board and fair business principles through this and the Procurement Policy.
HWDSB staff with expense approval authority will not approve any reimbursement of expenses that conflict with this policy.	Exhibit the prudent and transparent use of the Board's financial resources through quarterly interim financial reporting and annual audited financial statements.
Ensure compliance with Ministry of Education School Board Expenditure Guidelines (2006: B15) and the Broader Public-Sector Expenses Directive.	This policy will be assessed against the Ministry Expenditure Guidelines.

REFERENCES:**Government Documents**

Ministry of Education Expenditure Guidelines

Broader Public Sector Expenses Directive (2011, updated January 1, 2020)

Travel, Meal and Hospitality Expenses Directive, Province of Ontario