



<b>Responsibility:</b>	Superintendent of Business Services and Treasurer of the Board
<b>Legal References:</b>	<a href="#">Education Act, R.S.O. 1990, c. E.2: Section 171(1)17. Powers of Boards: Membership Fees and Travelling Expenses</a> <a href="#">Broader Public Sector Expenses Directive (Effective January 1, 2020)</a> <a href="#">Ministry Memo 2006:B15 – School Board Expenditure Guidelines</a> <a href="#">Ministry Memo 2009:B8 – Trustee Expense Guideline</a>
<b>Related References:</b>	<a href="#">Board Policy 3001 – Travel, Meals and Hospitality Expenditures – Trustees</a> <a href="#">Board Policy 4015 – Procurement Cards</a> <a href="#">Board Policy 5009 – Travel, Meals and Hospitality Expenditures – Staff</a> <a href="#">Administrative Procedure 4075 – Cellular Devices</a> <a href="#">Administrative Procedure 4360 – Principles of Business Conduct for Board Employees</a> <a href="#">Administrative Procedure 4381 - Travel and Meals Expenditures</a> <a href="#">Administrative Procedure 4382 - Hospitality Expenditures</a> <a href="#">Administrative Procedure 4383 - In-Service Expenditures</a> <a href="#">Administrative Procedure 4400 – One-Over-One Approvals</a> <a href="#">Administrative Procedure 4460 – Procurement Cards</a> <a href="#">Administrative Procedure 4960 – Gift Cards and Gift Certificates</a> <a href="#">Administrative Procedure 4980 – Single Use Commercially Bottled Water Online Expense Reimbursements</a>
<b>Revisions:</b>	October 2016, August 2018, September 2020, November 2022, March 2023, October 2023, September 2024, <b>October 2025</b>
<b>Reviewed:</b>	

## 1. Preamble

- 1.1. The intent of this procedure is to outline the process for reimbursing employees for legitimate expenses incurred while carrying out their responsibilities on behalf of the Waterloo Region District School Board (WRDSB).
- 1.2. WRDSB assumes no responsibility to reimburse expenses that are not in compliance with this procedure.
- 1.3. Only employees who are currently in the employment of the WRDSB may be eligible for reimbursement of expenses.
- 1.4. Expenses must be submitted in a timely manner. Any expenses incurred prior to August 31st will only be reimbursed if submitted and approved by the immediate supervisor by September 15th.

## 2. Mandatory Requirements

- 2.1. This procedure establishes principles to apply to all expenses incurred while on WRDSB business and the criteria for the payment and reimbursement of expenses incurred by trustees and employees, including purchases made by WRDSB employees using:

- Centralized Board Funds;
  - School Generated Funds (School Funds/SAC);
  - Waterloo Education Foundation Inc. (WEFI) funds.
- 2.2. All expenses must be reasonable and relevant to the work of the WRDSB.
  - 2.3. An overpayment to a claimant is considered a debt to WRDSB and must be repaid or may be deducted from a future claim.
  - 2.4. Financial Services will ensure compliance with the Policy and Procedure and will return non-conforming claims to the person authorizing the reimbursement for their follow-up. Any employee providing authorization of an expense will be held responsible for the complete compliance of this policy and for ensuring that all expenses are appropriate Board expenditures.
  - 2.5. WRDSB will pay or reimburse trustees and employees for legitimate expenses incurred in carrying out their responsibilities.
  - 2.6. All expenditures require approval from an authorized signing authority.
  - 2.7. All Expense Reimbursements (Online) require the authorization from the requesting employee's immediate supervisor and/or the person responsible for the budget account being charged with the expense.
  - 2.8. In cases where a group of trustees/employees incur an expense (a meal for example), the most senior participant from the functional unit must pay for and claim the expense. An individual cannot claim for expenses incurred by their approver (e.g., a Vice-Principal cannot submit their Principal's claim for lunch even if they were at the same event).
  - 2.9. Under no circumstances will personal expenditures be reimbursed or paid for with WRDSB funds. If any portion of an expense is ineligible, pay for the entire expenditure with personal funds and subsequently claim only the eligible portion for reimbursement.
  - 2.10. Maintain good record-keeping practices for verification and audit purposes.
  - 2.11. Original itemized receipts including vendor name, date of expense, items purchased, subtotal, and tax, are required for all expenses. Employees submitting an expense claim must attach a clear image of the original receipt (jpeg, jpg, png, pdf, tiff, tif) to their online submission. Receipts should be retained for 3 months for audit purposes.
  - 2.12. Whenever possible, all online purchases should be made using a WRDSB P-Card. For goods purchased online using a personal credit card, confirmation of delivery/shipment is required before the expense will be processed; this must be attached to the expense claim. Order confirmations will not be accepted as proof of shipment/delivery.
  - 2.13. All receipts are subject to verification and audit by Financial Services.
  - 2.14. Each receipt must be entered on a separate line (no grouping of receipts/expenses).
  - 2.15. Any expense report lacking the required supporting documentation or not in compliance with WRDSB policies or procedures will be returned to the approver for correction. The approver may correct the expense report or reject it.

### 3. General Overview

- 3.1. For purchases made in a foreign currency, proof of the Canadian equivalent amount being claimed must be attached to the online expense claim (i.e. copy of credit card). In the absence of such proof, Financial Services will reimburse at the average conversion rate for the month the purchase was made (Monthly Exchange Rates-Bank of Canada).
- 3.2. Expense claims must be submitted using the Expense Reimbursement Form (Online). Expense claims should be submitted regularly throughout the year, in accordance with the following guidelines:
  - 3.2.1. Immediately when a claim is over \$250;
  - 3.2.2. Claims under \$50 should be accumulated until the threshold is reached;
  - 3.2.3. All expense claims are to be submitted within the fiscal year they are incurred (September 1 to August 31<sup>st</sup> in the subsequent calendar year). Claims submitted after September 15<sup>th</sup> for purchases made or mileage incurred prior to August 31<sup>st</sup> will not be processed.
  - 3.2.4. Purchases made after August 31<sup>st</sup> will be processed in the new school year.
- 3.3. Wherever possible, the following expenses should be incurred on a WRDSB PCard.
  - 3.3.1. Courses, conferences and workshops;
    - If unable to use a PCard, courses, conferences or workshop charges will not be reimbursed until after the date of the event. For courses, proof of participation/ completion needs to be submitted along with the expense claim.
  - 3.3.2. Hotel room charges (standard room);
  - 3.3.3. Airline/ train/ bus tickets;
  - 3.3.4. Car rentals;
  - 3.3.5. Parking expenses: Standard parking expenses are eligible with itemized receipts or support of the rate for the parking location and proof of payment.
  - 3.3.6. Online purchases.
- 3.4. The following expenses will not be reimbursed:
  - 3.4.1. Movies and other personal expenses;
  - 3.4.2. Charges for use of recreational/fitness facilities;
  - 3.4.3. Charges incurred by a family member or guest;
  - 3.4.4. Parking tickets or Traffic Act violations;
  - 3.4.5. Personal bar charges, LCBO receipts, alcoholic beverages and cannabis purchases;
  - 3.4.6. Gifts for staff of a personal nature (e.g. birthday gifts, wedding gifts, retirement gifts, holiday gifts, staff appreciation gifts, flowers, spirit wear);
  - 3.4.7. Gift certificates for appreciation or recognition of a staff member (these items are considered a taxable benefit for an employee according to Canada Revenue Agency);
  - 3.4.8. Gifts for trustees, government employees, or other Broader Public Sector organizations;
  - 3.4.9. Gift cards for staff members;

- 3.4.10. Automobile expenses (these are reimbursed based on the kilometres driven);
- 3.4.11. Valet parking will not be reimbursed unless no other option exists;
- 3.4.12. Teachers Pay Teachers Website - Teachers Pay Teachers is an online marketplace where teachers buy and sell educational materials;
- 3.4.13. Online subscriptions and memberships, unless pre-approved by ITS;
- 3.4.14. Non-verifiable private transactions (e.g. Facebook Marketplace, Kijiji, private individuals);
- 3.4.15. Bottled water as per Administrative Procedure 4980;
- 3.4.16. Cellular devices and accessories as per Administrative Procedure 4075;
- 3.4.17. Any item or service that the WRDSB has an existing contract for (e.g. furniture and equipment, office supplies, printing services, Computer & AV equipment);
- 3.4.18. Meals while travelling between work sites.

3.5. Any expense claim submitted for reimbursement must be reasonable and be able to stand up to public scrutiny through proper explanation and documentation.

#### 4. Travel Advances

- 4.1. Travel advances are not allowed except under unusual circumstances.
- 4.2. Travel advances for unusual circumstances require the approval of the Controller, Financial Services.

#### 5. Gifts

- 5.1. Gifts cannot be given to employees where it is paid from WRDSB funds or school generated funds.
- 5.2. Gifts may be provided as token gestures to individuals who are not employed by the government, but who provide some form of pro bono service (e.g., public speaking) to the organization. This precludes gifts from being provided to WRDSB employees or trustees. The following are examples of acceptable and unacceptable gifts:

Acceptable Gifts	Gifts Not Reimbursable from Board Funds
<ul style="list-style-type: none"> <li>● All gifts must be of token value</li> <li>● WRDSB pin or mug</li> <li>● Commemorative certificate or plaque</li> <li>● Non-cash gift for a dignitary (non-OPS/BPS) speaking at a school</li> <li>● All gift expenses must be supported by documentation such as itemized receipts and approval</li> </ul>	<ul style="list-style-type: none"> <li>● Cash (except for private stays)</li> <li>● Alcohol</li> <li>● Retirement gifts</li> <li>● Birthday gifts</li> <li>● Greeting cards (i.e., birthday, retirement, sympathy cards, etc.)</li> <li>● Recognition gifts (i.e., flowers for assistant's day)</li> <li>● Gifts for WRDSB employees/trustees</li> <li>● Gifts for government employees or other BPS organizations</li> </ul>

5.3. Gifts of appreciation should be of a value not to exceed \$100. Gifts of greater value must be approved by the Director of Education for designated staff or by the Chair for elected officials.

## 6. Authorization and Approvals

- 6.1. An expense reimbursement claim must be reviewed and approved by the person's immediate supervisor and/or the person responsible for the budget being charged. The Chairperson of the Board or the Vice-Chairperson, if designated by the Chairperson, must approve a trustee's Expense Reimbursement form. The Vice-Chairperson must approve the Chairperson's Expense Reimbursement form.
- 6.2. All Expense Reimbursements and P-card purchases must have one-over-one approvals (Administrative Procedure 4400 – One-Over-One Approvals).
- 6.3. The supervisor approving an expense claim is indicating that the expenses have been reviewed in accordance with WRDSB policies and procedures and is also attesting to the accuracy and authenticity of the information presented. The person approving the expense claim is accountable to the WRDSB for the expenses they approve.
- 6.4. Approvals must fall within the following limits:

Less than or equal to \$1,000	Associate Director(s), Superintendents, Controller, Principal, Vice-Principal, Manager, and Supervisor
Greater than \$1,000 and less than or equal to \$3,000	Superintendent of Business Services & Treasurer of the Board
Greater than \$3,000	Director of Education

- 6.5. Financial Services will monitor claims for compliance with the procedure and will return any non-compliant claims to the person authorizing the claim for follow-up.

## 7. Perquisites

- 7.1. The term perquisites (or perks) refers to a privilege that is provided to an individual or to a group of individuals, provides a personal benefit, and is not generally available to others.
- 7.2. A perquisite is not allowable if it is not a business-related requirement.
- 7.3. A perquisite is allowable only in limited and exceptional circumstances where it is demonstrated to be a business-related requirement for the effective performance of an individual's job.
- 7.4. The following perquisites are not allowed under any circumstances:
  - 7.4.1. club memberships for personal recreation or socializing purposes, such as fitness clubs, golf clubs or social clubs;
  - 7.4.2. tickets to cultural or sporting events;
  - 7.4.3. clothing allowances not related to health and safety or special job requirements;
  - 7.4.4. access to private health clinics – medical services outside those provided by the provincial health care system or by the employer's group insured benefit plans;
  - 7.4.5. professional advisory services for personal matters, such as tax or estate planning.

7.5. The privileges as noted in Section 7.4 cannot be provided by any means, including:

7.5.1. an offer of employment letter, as a promise of a benefit,

7.5.2. an employment contract, or

7.5.3. a reimbursement of an expense.

7.6. The approval authority for an allowable perquisite from an individual lies with the Superintendent responsible for that individual. Where the Director of Education is the requestor, the Chair of the Board must approve the request. Where a Trustee is the requestor, the Chair of the Board must approve the request. Where the Chair of the Board is the requestor, the Vice-Chair of the Board must approve the request.