



Administrative Procedure 4380 TRAVEL, MEALS and HOSPITALITY EXPENDITURES

Responsibility:	<i>Coordinating Superintendent, Business Services & Treasurer of the Board</i>
Legal References:	<i>Education Act: Section 171(1)17. Powers of Boards: Membership Fees and Traveling Expenses Broader Public Sector Expenses Directive (Effective April 1, 2011) Ministry Memo 2006:B15 – School Board Expenditure Guidelines Ministry Memo 2009:B8 – Trustee Expense Guideline</i>
Related References:	<i>Board Policy 3001 – Travel, Meals and Hospitality Expenditures – Trustees Board Policy 4015 – Procurement Cards Board Policy 5009 – Travel, Meals and Hospitality Expenditures – Staff Administrative Procedure 4075 - Cellular Devices Administrative Procedure 4360 - Principles of Business Conduct for Board Employees Administrative Procedure 4400 - One-Over-One Approvals Administrative Procedure 4460 - Procurement Cards Administrative Procedure 4960 – Gift Cards and Gift Certificates Administrative Procedure 4980 - Single Use Commercially Bottled Water <u>Online Expense Reimbursements</u></i>
Revisions:	<i>October 2016, August 2018, September 2020, November 2022</i>
Reviewed:	

1. Payments and Reimbursement of Expenses

This procedure establishes criteria for the payment and reimbursement of expenses incurred by trustees and employees while performing duties on behalf of the Waterloo Region District School Board (board), including purchases made by board employees using School Funds, SAC and Waterloo Education Foundation Inc. (WEFI) funds. All expenses must be reasonable and relevant to the work of the board.

The board assumes no obligation to pay or reimburse expenses that do not comply with this procedure.

2. General Overview

- 2.1 The board will pay or reimburse trustees and employees for legitimate expenses incurred in carrying out their responsibilities.
- 2.2 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.
- 2.3 Original itemized receipts including vendor name, date of expense, items purchased, subtotal, tax are required for all expenses. Employees submitting an expense claim must attach a clear image of the original receipt (jpg, tif, png, pdf) to their online submission.
 - 2.3.1 For goods purchased online, confirmation of delivery/shipment is required. Order confirmations only will not be accepted

- 2.3.2 Hardcopies of original receipts are to be retained by the claimant (trustee or employee) for the current year plus one (+1). All receipts are subject to verification and audit by Financial Services.
- 2.3.3 Each receipt must be entered on a separate line (no grouping of receipts)
- 2.4 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 statement or bank statement showing conversion to CAD).
- 2.4.1 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](#)).
- 2.5 Expense claims must be submitted using the [Request for Expense Reimbursement](#) (Online) form. Expense claims should be submitted regularly throughout the year, in accordance with the following guidelines:
- 2.5.1 Immediately when a claim is over \$250;
- 2.5.2 Claims under \$50 should be accumulated until the threshold is reached;
- 2.5.3 All expense claims are to be submitted within the fiscal year they are incurred (September 1 to August 31st in the subsequent calendar year). Claims submitted after November 1st for purchases made or mileage incurred prior to August 31st will not be processed.
- 2.5.4 Purchases made after August 15th will be processed in the new school year.
- 2.6 Wherever possible, the following expenses should be incurred on a Board PCard.
- 2.6.1 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.
- 2.6.2 Hotel room charges (Standard Room);
- 2.6.3 Airline/ train/ bus tickets;
- 2.6.4 Car rentals.
- 2.7 The following expenses will not be reimbursed:
- 2.7.1 Movies and other personal expenses;
- 2.7.2 Charges for use of recreational/fitness facilities;
- 2.7.3 Charges incurred by a family member or guest;
- 2.7.4 Parking tickets or Traffic Act violations;
- 2.7.5 Personal bar charges, LCBO receipts, alcoholic beverages (see Section 7);
- 2.7.6 Gifts for staff of a personal nature (e.g. birthday gifts, wedding gifts, retirement gifts, holiday gifts, staff appreciation gifts, flowers);
- 2.7.7 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);
- 2.7.8 Gifts for trustees, government employees, or other Broader Public Sector organizations;
- 2.7.9 Gift cards for staff members;
- 2.7.10 Automobile expenses (these are reimbursed based on the kilometres driven);
- 2.7.11 Valet parking (under most circumstances);
- 2.7.12 [Teachers Pay Teachers Website](#)- Teachers Pay Teachers is an online marketplace where teachers buy and sell educational materials;
- 2.7.13 Computer & AV equipment, contracted classroom supplies and surplus furniture & equipment (F&E); note that product catalogues are located on the [Procurement Services website](#);
- 2.7.14 Online subscriptions and memberships, unless pre-approved by ITS;
- 2.7.15 Any items listed under section 4.3 of Administrative Procedure 4460 - Procurement Cards;
- 2.7.16 Non-verifiable private transactions (e.g. Facebook Marketplace, Kijiji, private individuals);

- 2.7.17 Bottled water as per Administrative Procedure 4980;
- 2.7.18 Cellular devices and accessories as per Administrative Procedure 4075;
- 2.7.19 Any item or service that the Board has an existing contract for (e.g. furniture and equipment, office supplies, printing services).

- 2.8 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.
- 2.9 An overpayment to a claimant is considered a debt to the board and must be repaid or may be deducted from a future claim.
- 2.10 Any expense claim submitted for reimbursement must be reasonable and be able to stand up to public scrutiny through proper explanation and documentation.

3. Travel Expenses

- 3.1 Travel to and from an assigned worksite at the beginning and the end of the day is a personal expense and will not be reimbursed by the board. An assigned worksite is any location within the jurisdiction of the board and can be a non-board owned site (e.g. PD being held at a hotel, bank, etc.).
- 3.2 When travelling to more than one worksite during the day, the kilometres eligible to be reimbursed is the actual kilometres traveled between the first and last worksite during the day.
- 3.3 Kilometres will be reimbursed at the Canada Revenue Agency reasonable per-kilometre allowance rate. The rate will be assessed at the start of each school year.
- 3.4 Details specific to location, purpose and passengers must be provided for all travel claims.
- 3.5 Kilometrage claims may be made for the following:
 - 3.5.1 Daily activities of itinerant staff when the assignment was determined by the board;
 - 3.5.2 If an employee returns home after their normal work hours, then travel to and from work after normal working hours if attendance is a mandatory part of job responsibilities (e.g., Board meetings, School Council meetings);
 - 3.5.3 Travel to another location for work where an individual is redirected from their first assigned work location during the day (e.g. another school);
 - 3.5.4 Travel out of the region to attend meetings or off-site professional development courses/training for which the board is paying the cost only if approved in advance. Travel costs must have been approved in the request for professional development funds.
- 3.6 Kilometrage claims cannot be made for the following:
 - 3.6.1 Travel to the first assigned worksite in the day;
 - For further clarity, the first assigned worksite in the day does not include those instances where a person may be assigned to home or working from home. As such, should a staff member need to travel from their home to a worksite, this would not be an eligible expense.
 - 3.6.2 Travel home from the last assigned worksite in the day;
 - 3.6.3 Travel between locations when two or more positions are held (at the employee's option);
 - 3.6.4 Travel to any location within the jurisdiction of the board where it is the only work location an employee reports to during the day;
 - 3.6.5 Travel for professional development or training sessions that are held by the board where it is optional for the employee to attend.
- 3.7 The kilometres eligible to be reimbursed when travelling outside the jurisdiction of the board shall be calculated as the lesser of:
 - 3.7.1 an employee or trustee's home address to the meeting/job site location and return, or
 - 3.7.2 the employee's regular worksite to the meeting/job site location and return, or

3.7.3 actual kilometres driven.

- 3.8 When traveling on board business, the mode of transportation (e.g., air/bus/train) chosen should be the most economical and viable. Documented justification may be requested to support the mode of travel selected. Where a more costly mode of travel is chosen, only the lower cost of travel will be reimbursed. Only economy (coach) class travel will be reimbursed.
- 3.9 A rental vehicle may be considered when driving more than 300 kilometres in a day. The economic viability must be considered when utilizing a rental vehicle. Documented justification may be requested to support any vehicle rental.
- 3.10 Off campus forms must be completed when transporting a student (i.e., transport student to a sporting event).

4. Meals

- 4.1 Meal expenses may be claimed by a trustee or an employee when:
- 4.1.1 The meal period is devoted to discussion of Board business; or
 - 4.1.2 The cost of the meal is incurred while on an approved staff development activity outside the Region.

For the expense to be reimbursed, the individual must comply with the other parts of Section 4.

- 4.2 Where meals are included in the costs of conferences or meetings, meal expenses will not be reimbursed.
- 4.3 A meal must be consumed for the expense to be submitted for reimbursement.
- 4.4 The cost of meals while on board business will only be reimbursed up to the amounts paid by the Canada Revenue Agency (Directive on Travel- Appendix B- Meals and Allowances). The rate will be assessed at the start of each school year:

October 2022 to August 2023

● Breakfast	\$21.00
● Lunch	\$22.00
● Dinner	\$54.00

When more than one meal is claimed for any day, you may allocate the combined maximum rates between the meals. For example, if you will be eating both breakfast and lunch, the combined rate is \$43.00.

- 4.4.1 In all cases, the original detailed receipt for the meal must be submitted. Amounts in excess of these thresholds will not be reimbursed.
- 4.5 Alcohol cannot be claimed and will not be reimbursed as part of travel or meal expenses. Alcohol appearing on meal receipts will not be reimbursed. All alcohol and the proportionate share of any taxes and gratuities will be deducted from the receipt to calculate the portion of the meal expense allowed to be reimbursed.
- 4.6 In some instances, meal expenses for another individual or guest may be included in an expense claim. In this case, the other person's position, organization or business the guest is representing, together with the purpose of the discussion, must be documented on the expense claim. This section is subject to the limitations described in section 8.7.
- 4.7 Group expenses must be claimed by the most senior person in attendance, or all individually.

4.7.1 Where more than one meal is claimed, all participants' names must be listed and the details outlining the purpose of the meeting must be provided; individual meal rates noted in item 4.4 apply to all meals purchased.

4.8 When board employees provide meals or hospitality, it must be in accordance with Administrative Procedure 4360 - Principles of Business Conduct for Board Employees.

5. Accommodation Expenses

5.1 Where possible, accommodation expenses should be paid for using a board Pcard. If use of a board Pcard is not possible, a personal card may be used and the expense claim submitted. The following guidelines apply in all circumstances, regardless of payment method.

5.2 Standard room charges for a hotel/motel are reimbursed when an overnight stay is required. The scheduled time of a meeting/conference may dictate an overnight stay. Alternatively, an overnight stay may be required due to poor travel conditions when attending a conference or involvement in the conference program.

5.3 Accommodation the night before an event may be deemed appropriate when travelling 1.5 hours before your regular work day.

5.4 Whenever possible, the corporate or government rate should be obtained when checking into a hotel/motel.

5.5 Where appropriate, a room should be shared with colleagues.

5.6 Where regular hotel accommodation would normally be required, private stays with family/friends when on board business is encouraged. A maximum of \$25 per night for gratuitous lodging expenses when staying with family/friends can be claimed.

5.7 When accommodations are required for board business, the most appropriate and economical choice must be made.

6. Other Expenses

6.1 The following additional expenses will be reimbursed:

6.1.1 Reasonable parking costs

6.1.2 Reasonable amounts for gratuities

- Gratuities for meals are included in the limits outlined in section 4.4

6.1.3 Reasonable telephone calls of a short duration of a personal nature

6.1.4 Other reasonable business expenses as approved by the supervisor

6.2 Reasonable gratuities may be reimbursed on such things as restaurant meals and taxi fares.

7. Alcohol

7.1 Alcohol cannot be claimed and will not be reimbursed as part of any expense claim.

7.2 Payment for alcoholic beverages using board funds is prohibited.

7.3 Alcohol that is permitted to be served at a hospitality event needs to be approved by the Coordinating Superintendent, Business Services, the Director of Education or Chair of the Board (if the requester is the Director of Education).

7.4 The consumption of alcohol beverages when providing hospitality should be limited to the following:

7.4.1 Moderate consumption of alcoholic beverages with a meal outside of the work day or during a reception;

7.4.2 Permitted for hospitality events only;

- 7.4.3 The cost must not exceed the cost of the food portion of the bill;
- 7.4.4 Alcoholic beverages must not include premium brands or vintage wines;
- 7.4.5 All laws involving the serving of alcohol must be followed at any hospitality event;
- 7.4.6 Under no circumstances shall a minor be in attendance at a hospitality event where alcohol is permitted.

8. Hospitality Expenses

- 8.1 Hospitality is defined as the provision of food, beverage, accommodation, transportation and other amenities paid out of public funds to people who are NOT engaged to work for:
- Waterloo Region District School Board; or
 - Broader Public Sector organizations covered by the BPS Directive (e.g., school boards and hospitals); or
 - Any Ontario government ministry, agency or public entities covered by the Ontario Public Sector Travel, Meal and Hospitality Expenses Directive.

Expenses that do not fit the definition of hospitality will not be reimbursed.

- 8.2 Functions involving only employees and/or trustees are not hospitality and cannot be reimbursed. Office social events, retirement parties and holiday meals are not considered hospitality and cannot be reimbursed. The costs for these events must be paid personally.
- 8.3 Facility rental fees or other incidental costs will not be reimbursed where people attending the event are not permitted to be reimbursed for the food purchased at the facility (e.g., facility rental to hold a retirement party).
- 8.4 The only exception will be the reimbursement for the board-wide retirement dinner that is held each year in June that recognizes employees who have retired during the year.
- 8.5 Hospitality at board expense may be extended under rare circumstances. Where special circumstances arise, the board will reimburse employees for costs incurred in providing hospitality on behalf of the board. The hospitality expense should be necessary, reasonable and considered desirable as a matter of courtesy. Prior approval is required before the hospitality expense is incurred if it is to be eligible for reimbursement. Hospitality events to be held at a school must be approved by the school principal. Where a principal is the requester, the Superintendent responsible for that school must approve the request. Hospitality events to be held at the central board office must be approved by the Director of Education. Where the Director of Education is the requestor, the Chair of the Board must approve the request.
- 8.6 Hospitality expenditures will be limited to the board providing food, beverages, accommodation or transportation. Details, including names and purpose of the event must be included on the expense claim.
- 8.7 Consultants and contractors (e.g. lawyers, architects, etc.) are individuals who work for the board either internally under contract, or independently as consultants. Under no circumstances can hospitality, incidental or food expenses be reimbursed for consultants or contractors. Examples of expenses that cannot be reimbursed include:
- Meals, snacks and beverages
 - Gratuities
 - Laundry or dry cleaning
 - Valet services
 - Dependent care
 - Home management
 - Personal phone calls

- 8.7.1 Exception: In cases where a school or department may have a cultural group or speaker on site (training, assembly etc.), the provision of hospitality (meal, snacks, coffee etc.) to that individual/ group while they are on site would be appropriate.

8.8 Care must be taken to ensure there is no conflict of interest when a staff member accepts hospitality. Where an employee accepts hospitality, it must be in accordance with Administrative Procedure 4360 - Principles of Business Conduct for Board Employees.

9. Meetings and Training

- 9.1 For events or activities which begin at 8:30 a.m. or at your normal work time, no breakfast (either full or continental) is required.
- 9.2 For events or activities which end in the morning or begin in the afternoon, lunch should not be served.
- 9.3 For events or activities which occur after the work day ends (after 5:00 p.m.) dinner should only be served if the participants would not be able to leave in time to meet their own meal schedule prior to attending the event/activity or after the event ends.
- 9.4 Snacks served during meetings throughout the day will not be reimbursed. Beverages (coffee, juice etc.) may be deemed appropriate.
- 9.5 For meetings extending beyond the work day but not into the evening a snack may be considered in lieu of a meal.
- 9.6 For lunch to be provided there must be a business purpose attached to the meeting. Lunch will not be reimbursed where the lunch meeting could occur during normal business hours.

10. Travel Advances

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

11. Gifts

- 11.1 Gifts cannot be given to employees where it is paid from board funds or school generated funds.
- 11.2 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 board 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"> ● All gifts must be of token value ● School board pin or mug ● Commemorative certificate or plaque ● Non-cash gift for a dignitary (non-OPS/BPS) or head of state for speaking at a school ● All gift expenses must be supported by documentation such as itemized receipts and approval 	<ul style="list-style-type: none"> ● Cash (except for private stays) ● Alcohol ● Retirement gifts ● Birthday gifts ● Greeting cards (i.e., birthday, retirement, sympathy cards, etc.) ● Recognition gifts (i.e., flowers for assistant's day) ● Gifts for school board employees/trustees ● Gifts for government employees or other BPS organization

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

12. Authorizations and Approvals

- 12.1 Staff must obtain authorization from their supervisor prior to incurring an expense. Trustees must obtain authorization from the Chairperson or the Vice-Chairperson of the Board prior to incurring an expense. Staff must ensure their Supervisor is made aware of plans and the amount to commit board funds before incurring an expense. At the discretion of the Supervisor, a Staff Development form (HR-99-300) may be used. The form is used to commit funds in advance of the event and may assist departments in their financial planning process.
- 12.2 A request for reimbursement of expenses 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 trustee's Request for Expense Reimbursement forms. The Vice-Chairperson must approve the Chairperson's Request for Expense Reimbursement form.
- 12.3 All Expense Reimbursements and P-card purchases must have one-over-one approvals (Administrative Procedure 4400).
- 12.4 The supervisor approving an expense claim is indicating that the expenses have been reviewed in accordance with Board Policy and is also attesting to the accuracy and authenticity of the information presented. The person approving the expense claim is accountable to the Board for the expenses they approve.

- 12.5 Approvals must fall within the following limits:

12.5.1	Principals, Vice Principals, Controllers, Managers, Supervisors and Coordinators	\$0 to \$999.99
12.5.2	Coordinating Superintendent, Business Services & Treasurer of the Board	\$1,000.00 to \$2,999.99
12.5.3	Director of Education	\$3,000.00 or more

- 12.6 Finance will monitor claims for compliance to the procedure and will return any non-compliant claims to the person authorizing the claim for follow up.

13. Perquisites

- 13.1 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.
- 13.2 A perquisite is not allowable if it is not a business-related requirement.
- 13.3 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.
- 13.4 The following perquisites are not allowed under any circumstances:
- 13.4.1 club memberships for personal recreation or socializing purposes, such as fitness clubs, golf clubs or social clubs;
 - 13.4.2 tickets to cultural or sporting events;
 - 13.4.3 clothing allowances not related to health and safety or special job requirements;
 - 13.4.4 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;
 - 13.4.5 professional advisory services for personal matters, such as tax or estate planning.
- 13.5 The privileges as noted in Section 13.4 cannot be provided by any means, including:
- 13.5.1 an offer of employment letter, as a promise of a benefit,
 - 13.5.2 an employment contract, or
 - 13.5.3 a reimbursement of an expense.

13.6 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.