



Administrative Procedure 4380 TRAVEL, MEALS and HOSPITALITY EXPENDITURES

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

1. Preamble

As a publicly funded institution, the Waterloo Region District School Board (board) endeavours to use its resources prudently and responsibly, with a focus on accountability and transparency.

For an expense to be eligible, it must:

- Clearly support board business objectives and align with the Board's vision, mission and strategic priorities.
- Include sufficient supporting documentation and approvals.
- Be economical with due regard for health and safety.
- Adhere to board policies and procedures, in addition to applicable funding source restrictions.

2. Mandatory Requirements

- The board will pay or reimburse trustees and employees for legitimate expenses incurred in carrying out their responsibilities.
- All expenditures require approval from an authorized signing authority.
 - Online 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.
- In cases where a group of trustees/employees incur an expense (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).

- Under no circumstances will personal expenditures be reimbursed or paid for with board 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.
- Maintain good record-keeping practices for verification and audit purposes.
 - 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.
 - Whenever possible, all online purchases should be made using a board 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.
 - All receipts are subject to verification and audit by Financial Services.
 - Each receipt must be entered on a separate line (no grouping of receipts/ expenses).
- Any expense report lacking required supporting documentation, or not in compliance with board policies or procedures, will be returned to the approver for correction. The approver may correct the expense report or reject it..

3. Payments and Reimbursement of Expenses

This procedure establishes principles to apply to all expenses incurred while on board business and the criteria for the payment and reimbursement of expenses incurred by trustees and employees, including purchases made by board employees using School Funds (SGF), Student Activities Council (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.

4. General Overview

- 4.1 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 statement or bank statement showing conversion to CAD).
 - 4.1.1 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).
- 4.2 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:
 - 4.2.1 Immediately when a claim is over \$250;
 - 4.2.2 Claims under \$50 should be accumulated until the threshold is reached;
 - 4.2.3 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.
 - 4.2.4 Purchases made after August 31st will be processed in the new school year.
- 4.3 Wherever possible, the following expenses should be incurred on a Board PCard.
 - 4.3.1 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.

- 4.3.2 Hotel room charges (standard room);
 - 4.3.3 Airline/ train/ bus tickets;
 - 4.3.4 Car rentals;
 - 4.3.5 Parking expenses: Standard parking expenses are eligible with itemized receipts or support of the rate for the parking location and proof of payment.
 - 4.3.6 Online purchases
- 4.4 The following expenses will not be reimbursed:
- 4.4.1 Movies and other personal expenses;
 - 4.4.2 Charges for use of recreational/fitness facilities;
 - 4.4.3 Charges incurred by a family member or guest;
 - 4.4.4 Parking tickets or Traffic Act violations;
 - 4.4.5 Personal bar charges, LCBO receipts, alcoholic beverages (see Section 9);
 - 4.4.6 Gifts for staff of a personal nature (e.g. birthday gifts, wedding gifts, retirement gifts, holiday gifts, staff appreciation gifts, flowers, spirit wear);
 - 4.4.7 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);
 - 4.4.8 Gifts for trustees, government employees, or other Broader Public Sector organizations;
 - 4.4.9 Gift cards for staff members;
 - 4.4.10 Automobile expenses (these are reimbursed based on the kilometres driven);
 - 4.4.11 Where both self-park and valet parking are available, only the rate for self-parking is eligible; upgraded parking (valet) is considered a personal expense.
 - 4.4.12 Teachers Pay Teachers Website - Teachers Pay Teachers is an online marketplace where teachers buy and sell educational materials;
 - 4.4.13 Computer & AV equipment, contracted classroom supplies and surplus furniture & equipment (F&E); note that product catalogues are located on the Procurement Services website;
 - 4.4.14 Online subscriptions and memberships, unless pre-approved by ITS;
 - 4.4.15 Any items listed under section 4.3 of Administrative Procedure 4460 – Procurement Cards;
 - 4.4.16 Non-verifiable private transactions (e.g. Facebook Marketplace, Kijiji, private individuals);
 - 4.4.17 Bottled water as per Administrative Procedure 4980;
 - 4.4.18 Cellular devices and accessories as per Administrative Procedure 4075;
 - 4.4.19 Any item or service that the Board has an existing contract for (e.g. furniture and equipment, office supplies, printing services);
 - 4.4.20 Meals while travelling between work sites.
- 4.5 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.
- 4.6 An overpayment to a claimant is considered a debt to the board and must be repaid or may be deducted from a future claim.
- 4.7 Any expense claim submitted for reimbursement must be reasonable and be able to stand up to public scrutiny through proper explanation and documentation.

5. Business Travel Expenses

- 5.1 Taxi/Car Service, Bus, and Other Transportation: Transportation expenses (i.e. Taxi, Uber or Lyft) are eligible with an itemized receipt while travelling for board business.
- 5.2 Additional Fees
 - Toll roads, bridges and tunnel expenditures are eligible at the discretion of the signing authority.

- Additional fees for comfort or personal items (i.e., headsets, movies, neck rests) are not eligible.
- Checked baggage fees: Baggage fees are eligible up to a maximum of one standard piece of luggage.
- There may be other examples of fees or charges that are incurred in the normal course of business travel; these may be approved at the discretion of the signing authority if appropriate backup is provided and the expense would withstand public scrutiny.

5.3 Personal Vehicle

- 5.3.1 The use of a personal vehicle for board business is an acceptable practice for round trips up to 750 km; claimants must adhere to vehicle insurance requirements.
- 5.3.2 For longer trips, claimants should consider the most economical mode of transportation available and submit supporting rationale to substantiate the decision (personal vehicle, rental car) with the expense claim.
- 5.3.3 The eligible amount is the lesser of the:
- (a) cost for the most economical form of transportation for the most direct route; or
 - (b) Kilometrage rate, plus additional expenditures (i.e. meals and accommodations)

Individuals travelling to the same event should limit the use of a personal vehicle to the extent possible; only the individual using their own personal vehicle is eligible for mileage reimbursement.

5.4 Travel/Mileage Expenses

Employees will be reimbursed for costs incurred when they are required to travel on board business based on the following criteria:

- 5.4.1 Travel between home and any board location is not eligible for reimbursement.
- However, if an employee returns home after their normal work hours, then has to travel to and from work because their attendance at a WRDSB location/event is mandatory (e.g., Board meetings, School Council meetings, facility on-call emergency), mileage may be claimed.
 - Travel for professional development or training sessions that are held by the board where it is optional for the employee to attend, are not eligible.
- 5.4.2 Travel from home to the first location shall be considered as part of the required normal duties and will not be reimbursed, unless the first work location is outside the Regional Municipality of Waterloo.
- 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 be an ineligible expense.
- 5.4.3 Travel from the last location to home shall be considered as part of the required normal duties and will not be reimbursed, unless the last work location is outside the Regional Municipality of Waterloo.
- 5.4.4 If the employee travels between various locations during the day, travel shall be calculated from the first work location to the next work location.
- Travel between locations when two or more positions are held (at the employee's option), is not eligible for reimbursement.
- 5.4.5 Full day events within Regional Municipality of Waterloo (e.g., professional development) whether they are at the employee's regular work location or not, are considered to be the board assigned location for that day, therefore are not eligible for mileage reimbursement.
- 5.4.6 When travelling to a non-board location outside the Regional Municipality of Waterloo, the shorter distance between the employee's home and non-board location or board assigned location to non-board location will be the eligible distance for mileage reimbursement.
- 5.4.7 Employees shall make every effort to travel together in order to reduce the related expenses.
- 5.4.8 Where an employee chooses a different mode of transportation (e.g. GO Train), only the lower cost of travel will be reimbursed with submission of an appropriate receipt.

- 5.4.9 Personal vehicles used on behalf of the board shall be insured at the vehicle owner's expense.
- 5.4.10 Individuals driving a personal vehicle cannot make claims for deductible amounts or damages as a result of a collision.
- 5.4.11 Reimbursement will be made for Hwy. 407/412/418 travel; however, the board does not reimburse for the cost of video toll charges or transponder lease fees.
- 5.4.12 If the cost of a rental vehicle has been pre-approved, there will be no reimbursement based on the per kilometre rate; however, reimbursement will be made for the cost of gasoline purchased. Gasoline costs will not be reimbursed if purchased from the rental company when the vehicle is returned due to premiums charged.

5.5 A rental vehicle should be considered when driving more than 750 kilometres in a day.

6. Meals

Travel meals purchased and consumed by trustees/employees travelling for business purposes are an eligible expense at the discretion of the signing authority.

- 6.1 Meal expenses may be claimed by a trustee or an employee when:
 - 6.1.1 The meal period is devoted to discussion of board business; or
 - 6.1.2 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 6.

6.2 Where meals are included in the costs of conferences or meetings, meal expenses will not be reimbursed.

6.3 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 and includes taxes and gratuity:

September 1, 2023 to August 31, 2024

- Breakfast \$23.60
- Lunch \$23.90
- Dinner \$58.60

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 \$47.50.

6.3.1 In all cases, the original detailed receipt for the meal must be submitted. Amounts in excess of these thresholds will not be reimbursed.

6.4 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.

6.5 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 10.7.

6.6 Group expenses must be claimed by the most senior person in attendance, or all individually.

- 6.6.1 Where more than one meal is claimed for trustees/employees, all participants' names must be listed and the details outlining the purpose of the meeting must be provided (agenda/copy of meeting invite); individual meal rates noted in item 6.4 apply to all meals purchased.

- 6.6.2 The requirement to provide a list of participant names does not apply when a meal is purchased exclusively for students. The number of students in attendance for the meal should be noted on the expense claim.
- 6.7 When board employees provide meals or hospitality, it must be in accordance with Administrative Procedure 4360 – Principles of Business Conduct for Board Employees.

7. Accommodation Expenses

- 7.1 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.
- 7.2 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.
- 7.3 Accommodation the night before an event may be deemed appropriate when travelling 1.5 hours before your regular work day.
- 7.4 Whenever possible, the corporate or government rate should be obtained when checking into a hotel/motel.
- 7.5 Where appropriate, a room should be shared with colleagues.
- 7.6 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.
- 7.7 When accommodations are required for board business, the most appropriate and economical choice must be made.
- 7.8 Expense claims must list accommodation expenses separately and include an itemized hotel invoice and proof of payment. The board will not pay for meal expenses listed on a hotel invoice without the itemized receipt.

8. Other Expenses

- 8.1 The following additional expenses will be reimbursed:
 - 8.1.1 Reasonable amounts for gratuities; note that gratuities for meals are included in the limits outlined in section 6.4
 - 8.1.2 Other reasonable business expenses as approved by the supervisor

9. Alcohol

- 9.1 Alcohol cannot be claimed and will not be reimbursed as part of any expense claim.
- 9.2 Payment for alcoholic beverages using board funds is prohibited.
- 9.3 Alcohol that is permitted to be served at a hospitality event needs to be approved by the Superintendent, Business Services, the Director of Education or Chair of the Board (if the requester is the Director of Education).
- 9.4 The consumption of alcohol beverages when providing hospitality should be limited to the following:
 - 9.4.1 Moderate consumption of alcoholic beverages with a meal outside of the work day or during a reception;

- 9.4.2 Permitted for hospitality events only;
- 9.4.3 The cost must not exceed the cost of the food portion of the bill;
- 9.4.4 Alcoholic beverages must not include premium brands or vintage wines;
- 9.4.5 All laws involving the serving of alcohol must be followed at any hospitality event;
- 9.4.6 Under no circumstances shall a minor be in attendance at a hospitality event where alcohol is permitted.

10. Hospitality Expenses

- 10.1 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.

- 10.2 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.
- 10.3 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).
- 10.4 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.
- 10.5 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.
- 10.6 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.
- 10.7 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:
- Meal, incidental or hospitality expenses for consultants or contractors.
 - Meals consumed during remote meetings (i.e., in a remote work environment).
 - Expenses that have been reimbursed by another organization (Ministry, Provincial Organization (CODE, OASBO, OPSOA)), or school board.
 - Personal expenditures of any kind, including club or recreation memberships.
 - Season's tickets to cultural or sporting events; professional advisory services for personal matters.
 - Expenses for social events.
 - Meal expenses or event tickets for those whose presence is not required for a clear business purpose.

- Food or beverage expenses for the general, personal, or purely social use by staff and students.
- Clothing allowances (not including those for health and safety/special job requirements).
- Gratuities
- Laundry or dry cleaning
- Valet parking services (where self-park options are reasonably available)
- Dependent care
- Home management
- Personal phone calls

10.7.1 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.

10.8 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.

11. Meetings and Training

Meal Expenses for Group Events

11.1 This section applies to events where the board is providing meal(s) including group meetings for the purpose of professional development, workshops, in-servicing of staff, conferences and school/community events. One-over-one pre-approval is required for these types of events (see Administrative Procedure 4400 – One-Over-One Approvals).

11.2 Breakfast cannot be offered for any board-sponsored event. A snack (pastries/ fruit/ yogurt etc.) may be provided for events that take place during the normal business day where lunch is not provided and the meeting is a minimum of 3 hours in length. Snacks may not be provided in addition to lunch or dinner if the combined expense for the meal and snacks exceeds the limits identified in section 11.5.

11.3 Lunch can be provided for all-day events or Lunch and Learns where staff utilize their lunch period for professional development/learning.

11.4 Dinner can be provided for events ending 3 hours after the normal end of the business day when staff do not have the opportunity to leave the premises for a meal. For events that are not hosted on board premises, the cost of renting the facility, as well as cost of presenters and guest speakers are in addition to the cost of meals listed above.

11.5 Individuals charged with the responsibility to plan and organize a board-approved event shall ensure that the expenses incurred are economical, transparent and modest. The maximum rate (per person) for such events, including taxes, gratuities, delivery and service charges are as follows:

- Drinks/Snacks: \$5.00*
- Lunch: \$15.00*
- Dinner \$25.00

The daily maximum for board sponsored group events is \$25. The organizer can arrange for a meal and snacks, however snack and meal limits cannot be combined to exceed \$25 for the event.

*Exceptions to group rates must be pre-approved by the Superintendent of Business Services or Director of Education.

12. Travel Advances

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

13. Gifts

- 13.1 Gifts cannot be given to employees where it is paid from board funds or school generated funds.
- 13.2 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) 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

- 13.3 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.

14. Authorizations and Approvals

- 14.1 The following chart identifies the approval levels for travel for all trustees/ employees of the WRDSB. In many cases, the authority for approval has been delegated to the immediate supervisor. In other cases, additional approvals are required prior to travel expenses being incurred.

Level of Pre-Approval Required for Business Travel			
Role of Person(s) Travelling	Travel within Ontario	Travel Outside Ontario, within Canada and the USA	International Travel- Outside Canada and the USA
Chairperson of the Board	N/A*	Vice-Chairperson	Vice-Chairperson and Additional Trustee (1)
Trustees and Student Trustees	N/A*	Chairperson	Chairperson and Vice-Chairperson (or delegate)
Director	N/A*	Chairperson	Chairperson & Vice-Chairperson
Associate Director	N/A*	Director	Director and Chairperson
Superintendent	N/A*	Associate Director	Associate Director

			and Director
Principals, Vice-Principals, Executive Managers, Managers, Supervisors and Officers	Immediate Supervisor	Superintendent responsible for area/ school	Associate Director and Director
All other staff	Immediate Supervisor	Superintendent responsible for area/ school	Associate Director and Superintendent responsible for area/ school

N/A*- Given the level of responsibility, no pre-approvals are required.

- 14.2 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.
- 14.3 All Expense Reimbursements and P-card purchases must have one-over-one approvals (Administrative Procedure 4400 – One-Over-One Approvals).
- 14.4 The supervisor approving an expense claim is indicating that the expenses have been reviewed in accordance with board 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 board for the expenses they approve.
- 14.5 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, Business Services & Treasurer of the Board
Greater than \$3,000	Director of Education

- 14.6 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.

15. Perquisites

- 15.1 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.
- 15.2 A perquisite is not allowable if it is not a business-related requirement.
- 15.3 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.
- 15.4 The following perquisites are not allowed under any circumstances:
 - 15.4.1 club memberships for personal recreation or socializing purposes, such as fitness clubs, golf clubs or social clubs;
 - 15.4.2 tickets to cultural or sporting events;

- 15.4.3 clothing allowances not related to health and safety or special job requirements;
 - 15.4.4 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;
 - 15.4.5 professional advisory services for personal matters, such as tax or estate planning.
- 15.5 The privileges as noted in Section 15.4 cannot be provided by any means, including:
- 15.5.1 an offer of employment letter, as a promise of a benefit,
 - 15.5.2 an employment contract, or
 - 15.5.3 a reimbursement of an expense.
- 15.6 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.