



Administrative Procedure 4381 TRAVEL AND MEALS EXPENDITURES

Responsibility:	Superintendent of Business Services and Treasurer of the Board
Legal References:	Education Act, R.S.O. 1990, c. E.2: Section 171(1)17. Powers of Boards: Membership Fees and Travelling Expenses Broader Public Sector Expenses Directive (Effective January 1, 2020) Ministry Memo 2006:B15 – School Board Expenditure Guidelines Ministry Memo 2009:B8 – Trustee Expense Guideline
Related References:	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 4360 – Principles of Business Conduct for Board Employees Administrative Procedure 4380 – Expense Reimbursement Administrative Procedure 4382 – Hospitality Expenditures Administrative Procedure 4383 – In-Service Expenditures 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 Online Expense Reimbursements
Effective:	October 1, 2025
Revisions:	
Reviewed:	

1. Preamble

The intent of this procedure is to reimburse employees for legitimate expenses incurred while performing business on behalf of the Waterloo Region District School Board (WRDSB) in the course of carrying out their responsibilities, representing the interests of WRDSB, students, or the public.

- 1.1. WRDSB assumes no responsibility to reimburse expenses that are not in compliance with this procedure.
- 1.2. Only employees who are currently in the employment of the WRDSB may be eligible for reimbursement of expenses.
- 1.3. The spirit of this Procedure is to ensure greater alignment with the standards expected in Ministries and agencies of the Government of Ontario, including the Broader Public Service (BPS) Expense Directive.
- 1.4. This Procedure demonstrates WRDSB's commitment to protecting the interests of taxpayers by ensuring accountability, transparency, fairness, and value for money with respect to employee related expenses.

- 1.5. All alternatives to travel or meal expenses should be considered before making arrangements to ensure that any cost savings can be realized, consistent with the BPS Expenses Directive.

2. Payments and Reimbursement of Expenses

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 (WRDSB/Sch. A);
- School Generated Funds (School Funds/SAC);
- Waterloo Education Foundation Inc. (WEFI) funds.

- 2.1. All expenses must be reasonable and relevant to the work of the WRDSB.

3. Mandatory Requirements

- 3.1. WRDSB will reimburse trustees and employees for legitimate expenses incurred in carrying out their responsibilities.
- 3.2. All Expense Reimbursements (Online) require the approval and authorization from the requesting employee's immediate supervisor and/or the person responsible for the budget account being charged with the expense.
- 3.3. 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).
- 3.4. 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.
- 3.5. 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 (jpeg, jpg, png, pdf, tiff, tif) to their online submission. Receipts should be retained for 1 + current years for audit purposes.
 - 3.5.1. Credit card slips are not acceptable supporting documentation.
- 3.6. All receipts are subject to verification and audit by Financial Services.
- 3.7. Each receipt must be entered on a separate line (no grouping of receipts/expenses).
- 3.8. Any expense report lacking 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.

- 3.9. Please refer to the chart in section 12 of this procedure for required pre-approvals pertaining to travel.

4. Travel Costs - Mileage

- 4.1. Use of a personal vehicle for WRDSB business is an acceptable practice for round trips up to 750 km.
- 4.2. 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.
- 4.3. Personal vehicles used on behalf of WRDSB shall be insured at the vehicle owner's expense.
- 4.3.1. Individuals driving a personal vehicle cannot make claims for deductible amounts or damages as a result of a collision.
- 4.4. Per kilometre rates will be updated on September 1st for the entirety of the school year. The rate will be in line with [CRA guidelines](#). An employee who surpasses 5,000km in a single school year will be reimbursed at a reduced rate as per the CRA guidelines.
- 4.5. If it is mandatory for an employee to travel outside of their working hours to attend a WRDSB location/event (e.g., Board meetings, School Council meetings, facility on-call emergency), mileage may be claimed.
- 4.6. If the employee travels between various locations during the day, travel shall be calculated from the first work location to the next work location.
- 4.7. If an employee travels outside the Regional Municipality of Waterloo, eligible kilometers are calculated as the lesser of an employee's normal work location or employee's house to alternate work destinations.
- 4.8. Employees shall make every effort to travel together in order to reduce the related expenses.
- 4.9. Reimbursement will be made for Hwy. 407/412/418 travel; however, WRDSB does not reimburse for the cost of video toll charges or transponder lease fees.

5. Travel Costs - Airfare

- 5.1. Airfare should be incurred on a WRDSB PCard;
- 5.2. Airfare claims must be supported by a trip itinerary and detailed airfare charges;
- 5.3. Payment for economy airfare only;
- 5.4. In cases where there are multiple stops and /or excessive layover times, WRDSB may allow more direct routes at a higher cost.

6. Travel Costs - Train/Bus and Car Rental

- 6.1. A claim supported by a train or bus ticket receipt;
- 6.2. A rental vehicle should be considered when driving more than 750 kilometres in a day;
- 6.3. If the cost of a rental vehicle has been pre-approved, there will be no reimbursement based on the per kilometre rate;
- 6.4. Gasoline purchased as per the rental agreement will be reimbursed only if purchased at a regular gas station;
 - 6.4.1. Gasoline charges by the rental company at the premium rate will not be reimbursed.

7. Ineligible Travel Costs

- 7.1. Travel between locations when two or more positions are held (at the employee's option), is not eligible for reimbursement.
- 7.2. 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 a WRDSB assigned location for that day, therefore are not eligible for mileage reimbursement.
- 7.3. 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.

8. Travel Meals

- 8.1. Meals purchased by trustees/employees while travelling for business purposes are an eligible expense at the discretion of the signing authority.
- 8.2. Reimbursement of actual meal expenses will be provided (with supporting original receipts) up to the daily per meal maximum (inclusive of tax and gratuity);
- 8.3. If a group of individual employees are eating a meal together, individual members of the group should either:
 - Obtain an itemized separate receipt for the individual's meal;

OR

 - Have the most senior ranking employee pay the bill, submitting an itemized receipt for the entire meal indicating the names of all persons attending and the reason for the meal.

- 8.4. The cost of meals while on WRDSB business outside the Region of Waterloo will only be reimbursed up to the amounts listed below (including taxes and gratuity):

•	Breakfast	\$28.40
•	Lunch	\$27.40
•	Dinner	\$57.70

These rates are not an allowance. The employee must have consumed the meal at the corresponding meal time in order to submit a claim for reimbursement. Amounts in excess of these thresholds will not be reimbursed.

9. Meals within the Region of Waterloo

- 9.1. Meal expenditures incurred within the Region of Waterloo will not normally be reimbursed.
- 9.2. In the following situations, actual and reasonable meal expenditures incurred within the Region of Waterloo may be reimbursed in accordance with the requirements below:
- 9.2.1. The individual(s) is required to work through or beyond normal meal hours or attend conferences, seminars, meetings or public hearings outside of normal working hours (for example, during the weekend or holidays).
- 9.2.2. The event in question ends 3 hours after the normal end of the business day AND staff do not have the opportunity to leave the premises for a meal—for example, Board committee meetings.
- 9.2.3. The individual(s) is involved in collective bargaining proceedings.
- 9.2.4. The reimbursement of meal expenses is clearly reasonable and justifiable as a direct result of the individual's duties.
- 9.3. The cost of meals purchased inside the Region of Waterloo, in accordance with the requirements set out in section 9.2, will only be reimbursed up to the amounts listed below (including taxes and gratuity):

•	Breakfast	\$18.40
•	Lunch	\$17.40
•	Dinner	\$28.85

These rates are not an allowance. The employee must have consumed the meal at the corresponding meal time in order to submit a claim for reimbursement. Amounts in excess of these thresholds will not be reimbursed.

10. Conferences

- 10.1. Conference attendance must be pre-approved by the immediate supervisor.
- 10.2. Conference registration expenses must be supported by a detailed registration package.

- 10.3. Ineligible expenses include:
 - 10.3.1. sightseeing tours
 - 10.3.2. golf tournaments
 - 10.3.3. guest programs and any other social activities
- 10.4. Expense claims for conferences are subject to the terms outlined in this procedure and must be supported by original invoices and include a fully completed registration form that provides dates and details of any meal inclusions.

11. Accommodation Expenses

- 11.1. Where possible, accommodation expenses should be paid for using a WRDSB PCard. The following guidelines apply in all circumstances, regardless of payment method.
- 11.2. 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.
- 11.3. Accommodation the night before an event may be deemed appropriate when travelling 1.5 hours before your regular workday.
- 11.4. Whenever possible, the corporate or government rate should be obtained when checking into a hotel/motel.
- 11.5. Expense claims must list accommodation expenses separately and include an itemized hotel invoice and proof of payment. WRDSB will not pay for meal expenses listed on a hotel invoice without the itemized receipt.
- 11.6. Ineligible hotel expenses include movies, in-room mini-bar, water, snacks and bar charges.

12. Community Events

- 12.1. Employee attendance at ticketed community charitable events shall be at the discretion of the Director of Education and by the school administrator principal (at the school level).
- 12.2. Attendance at these events is restricted to organizations with a direct connection to WRDSB students.
- 12.3. Professional judgement shall be exercised when evaluating the cost of the event.

13. Authorizations and Approvals

- 13.1. 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* - due to the nature of the role and level of responsibility, no pre-approval is required for travel within Ontario for board business.