



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 4381 – Travel and Meals Expenditures Administrative Procedure 4383 – In-Service Expenditures Administrative Procedure 4400 – One-Over-One Approvals Administrative Procedure 4460 – Procurement Cards
Effective:	October 1, 2025
Revisions:	
Reviewed:	

1. Preamble

As a publicly funded institution, the Waterloo Region District School Board (WRDSB) 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 WRDSB business objectives and align with the WRDSB's vision, mission and strategic priorities.
- Include sufficient supporting documentation and approvals.
- Be economical with due regard for health and safety.
- Adhere to WRDSB policies and procedures, in addition to applicable funding source restrictions.

2. Payments and Reimbursement of Expenses

This procedure establishes criteria and procedures for the payment or reimbursement of expenses incurred while offering hospitality on behalf of the Board.

2.1. Hospitality expenses should be necessary and reasonable.

- 2.2. Prior approval of the Superintendent of Business Services and Treasurer or the Director of Education is required before a hospitality expense is incurred if it is to be eligible for reimbursement.
- 2.3. When WRDSB employees provide meals or hospitality, it must be in accordance with Administrative Procedure 4360 – Principles of Business Conduct for Board Employees. The WRDSB assumes no obligation to reimburse expenses that are not in compliance with this policy.

3. Hospitality Expenses

- 3.1. 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 entity covered by the Ontario Public Sector Travel, Meal and Hospitality Expenses Directive.
- 3.2. 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.
- 3.3. 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).
- 3.4. The only exception will be the reimbursement for the WRDSB-wide retirement dinner that is held each year in June which recognizes employees who have retired during the year.
- 3.5. Hospitality at the expense of WRDSB may be extended under rare circumstances. Where special circumstances arise, the WRDSB will reimburse employees for costs incurred in providing hospitality on behalf of the WRDSB. 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.
- 3.6. Hospitality expenditures will be limited to the WRDSB providing food, beverages, accommodation or transportation. Details, including names and the purpose of the event, must be included on the expense claim.
- 3.7. Consultants and contractors (e.g., lawyers, architects, etc.) are individuals who work for the WRDSB either internally under contract or independently as consultants. Under no circumstances can hospitality, incidental or food expenses be reimbursed for consultants or contractors.
- 3.8. In special circumstances 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.

4. Avoiding Conflicts of Interest

- 4.1. 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.
- 4.2. Hospitality shall not be extended to vendors of the Board. This will avoid any perceived or real conflicts of interest. (Please reference Ontario Broader Public Sector (BPS) Supply Chain Code of Ethics).

5. Alcohol

- 5.1. Alcohol that is permitted to be served at a hospitality event needs to be approved by the Superintendent of Business Services and Treasurer, the Director of Education or Chair of the Board (if the requester is the Director of Education).
- 5.2. The consumption of alcoholic beverages when providing hospitality should be limited to the following:
 - 5.2.1. Moderate consumption of alcoholic beverages with a meal outside of the workday or during a reception;
 - 5.2.2. Permitted for hospitality events only;
 - 5.2.3. The cost must not exceed the cost of the food portion of the bill;
 - 5.2.4. Alcoholic beverages must not include premium brands or vintage wines;
 - 5.2.5. All laws involving the serving of alcohol must be followed at any hospitality event;
 - 5.2.6. Under no circumstances shall a minor be in attendance at a hospitality event where alcohol is permitted.

6. Reporting

- 6.1. When submitting a statement of expense for hospitality, the following information must be recorded:
 - The circumstances including any required prior approval;
 - The form of hospitality (breakfast, lunch, dinner, reception, refreshments, etc.);
 - The costs supported by receipts;
 - Name and location of the event;
 - The number of attendees;
 - Names of individuals entertained, their titles and employers;
 - Records of necessary prior approvals; and
 - The specific budget code to which it is to be charged.
- 6.2. All hospitality expense claims will be reviewed by the Superintendent of Business Services prior to their submission to Financial Services.