



## YORK REGION DISTRICT SCHOOL BOARD

### Policy #131.0, Expenses Procedure #131.1, Expenses Procedure # 131.2, Kilometre Allowance, Staff, Trustees and Non-Trustee Committee Members Procedure #131.3, Provision of Food at Board Organized Events

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#### Executive Summary

The York Region District School Board is responsible for the prudent use of public funds required for travel, meals and hospitality expenses incurred by staff, trustees and non-trustee members appointed to official Board Committees, in the performance of their duties and furthering the business of the Board. The Board is accountable to the public for these expenditures in accordance with Board policies, procedures and the [Broader Public Sector Accountability Act](#).

#### What has Changed?

**Major Changes to the Document:** Consolidation of the following policies, as outlined in the Four-Year Strategic Policy Review (2019-2022):

- Policy and Procedure #122.0, Conferences and Workshops,
- Policy #145.0, Kilometre Allowance, Staff, Trustee and Non-Trustee Committee Members, and
- Policy and Procedure #175.0, Travel, Meals and Hospitality Expenditures.

Ensured content was aligned with various Board policies and procedures. Referenced and ensured alignment with all related legislation and best practices.

**Reason for Review:** Four-year cyclical review and alignment with current legislation and best practices.

**Who is affected by these changes and what is the impact on current practice?** All stakeholder groups with responsibilities.

**Lead Superintendents / Subject Matter Experts:** Chief Financial Officer and Manager, Quality Assurance, Financial Services.

#### Stakeholder Groups with Responsibilities under this Policy and Procedure

- Board of Trustees
- Board Chair
- Director of Education
- Chief Financial Officer
- Superintendents, Principals, Managers and Supervisors

- Business Services
- Staff, Trustees and Non-Trustee Members Appointed to Official Board Committees

### **What are the timelines and next steps?**

This policy was scheduled for second review at the October 3, 2022 Policy and By-Law Standing Committee meeting.

### **Providing Feedback**

Questions about this policy and/or procedure should be raised with your principal, manager or supervisor. If additional clarification is required, principals, managers and supervisors may contact the lead superintendent and/or subject matter expert.

In accordance with Board Policy #285.0, [Board Policies, Procedures and Supporting Documents](#), the Board welcomes all comments and suggestions on Board policy.

Input is an important component of the review process. If you feel a policy and/or procedure needs to be revised, feedback may be submitted through the school council or by submitting the on-line form. In your response please;

- outline clearly the specific section(s) of the policy and/or procedure in which you are not comfortable,
- suggest specific alternate wording to reflect your position, and
- identify the reason(s) for your concern(s).

Specific recommendations or questions about the review process should be submitted using the on-line form or sent to the Policy Officer via email at [policy.committee@yrdsb.ca](mailto:policy.committee@yrdsb.ca), or via telephone at 905-727-0022 extension 2570 or in hard copy at [The Education Centre – Aurora](#).

### **Legislative Context and Related Documents**

- [Broader Public Sector Accountability Act](#)
- [Income Tax Act](#)
- [Trustee Services](#)

It is the expectation of the York Region District School Board that all employees, students and persons invited to or visiting Board property, or partaking/volunteering in Board or school-sponsored events and activities, will respect the policies and procedures of the Board.



# Board Policy #131.0

## Expenses

### 1. Policy Statement

The York Region District School Board is responsible for the prudent use of public funds required for eligible expenses, incurred by staff, trustees and non-trustee members appointed to official Board Committees, in the performance of their duties and furthering the business of the Board. The Board is accountable to the public for these expenditures in accordance with Board policies, procedures and the [Broader Public Sector Accountability Act](#).

### 2. Application

The York Region District School Board supports the professional growth and development of staff by facilitating attendance at conferences and workshops. Staff members will be reimbursed for necessary and reasonable expenses incurred while participating in professional development opportunities.

The Board recognizes the value of professional development opportunities for staff members as they relate to an individual's role within the organization and their contributions to the ongoing achievement of Board goals and priorities including but not limited to the [Multi-Year Strategic Plan](#).

### 3. Responsibilities

#### 3.1 The Board of Trustees is responsible for:

- a) reviewing the Expenses policy in accordance with the priorities in the Multi-Year Strategic Plan and the approved policy review cycle;
- b) understanding and communicating with members of the community about the Expenses policy, as required; and
- c) approving requests from the Director of Education to participate in professional development opportunities prior to departure;
- d) obtaining approval for appropriate expenses from either the Director of Education or the Chief Financial Officer, as outlined in this policy and procedure;
- e) adhering to prescribed limits as outlined within Board policy and procedure regarding requests for reimbursement of travel, meals and hospitality expenses; and
- f) ensuring that all expenses submitted are necessary, reasonable and are in compliance with [Board Policy and Procedure #220.0, Trustee Services](#) and all other relevant policies, procedures, guidelines and legislation.

### **3.2 The Chair of the Board is responsible for:**

- a) approving requests from the Director of Education for reimbursement for expenses for travel outside of Ontario only if prior approval has been granted and shared with trustees at the Finance and Property Standing Committee meeting; and
- b) obtaining approval for appropriate expenses from the Chief Financial Officer.

### **3.3 The Director of Education is responsible for:**

- a) implementing and operationalizing the Expenses policy;
- b) adhering to all requirements in the policy and procedure with regard to the approval and reimbursement of eligible expenses; and
- c) obtaining approval for appropriate expenses from the Board Chair.

## **4. Definitions**

### **4.1 Designated Broader Public Sector (BPS) Organizations**

Under the BPS Accountability Act, designated BPS organizations include hospitals, school boards, colleges, universities, Community Care Access Corporations, and Children's Aid Societies.

### **4.2 Hospitality**

The provision of food, beverage, accommodation, transportation and other amenities paid out of public funds to people who are not engaged to work for designated BPS organizations. Functions involving only staff members who work for the York Region District School Board are not considered hospitality functions and cannot be reimbursed.

### **4.3 Professional Development and Professional Learning**

The delivery of information in order to influence practice. Professional learning is an internal process in which individuals create professional knowledge through interaction with this information<sup>1</sup>.

## **5. Contact**

Business Services

## **6. History**

Replaces policies and procedures: Policy and Procedure #122.0, Conferences and Workshops - Employees, Policy #145.0, Kilometre Allowance, Staff, Trustee and Non-Trustee Committee Members and Policy and Procedure #175.0, Travel, Meals and Hospitality Expenditures.

Working Document: November 3, 2020

Final Approval: November 2022

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<sup>1</sup> Katz, Steven, and Dack, Lisa A. Intentional interruption: how to leverage the learning in professional learning. Thousand Oaks, Corwin Press, 2013.

### 1. Procedure Statement

This procedure outlines the process for approval and reimbursement of eligible expenses incurred by employees while performing duties on behalf of the Board.

### 2. Application

Employees should continuously explore opportunities for knowledge mobilization and participation in additional relevant professional development opportunities. Additional rationale must be provided for participation in professional development opportunities to destinations outside of Ontario.

Criteria for approval should be aligned with the following:

- a) YRDSB Multi-Year Strategic Plan, Board priorities and school/department improvement plans.
- b) Ministry of Education directives.
- c) Performance appraisal recommendations.

Expenses will not be reimbursed for attendance at workshops and/or conferences outside of Ontario unless approval has been granted prior to departure.

### 3. Responsibilities

#### 3.1 Approval and Reimbursement Process

##### 3.1.1 Application

The employee will submit an application for a workshop or conference **prior** to the event, using the [Application to Attend a Conference or Workshop](#) form.

Employees who participate in conferences and workshops for the purposes of professional learning and development must:

- a) provide the workshop or conference details;
- b) provide a rationale, including, but not limited to, the destination;
- c) identify learning objectives connected to the Multi-Year Strategic Plan, Board priorities and school/department improvement plans;
- d) outline budget and funding;
- e) prepare a follow-up report as soon as possible and within three months for all opportunities outside of Ontario; and
- f) identify opportunities for knowledge mobilization, where applicable and appropriate.

Participation in workshops and conferences offered by YRDSB does not require submission of the Application to Attend a Workshop form. Pre-approval from the appropriate approver is required.

**3.1.2 Pre-Approval**

Pre-approval is required for all workshops and/or conferences. Factors in the pre-approval decision include, but are not limited to, budget availability, relevance of workshop and/or conference topics and impact on the workplace.

**3.1.3 Appropriate Approval**

Reimbursement of expenses to an employee requires, among other conditions, the expense to have the proper approval.

**3.1.4 Workshops and Conferences: North America (Excluding International Destinations)**

Applicants require the pre-approval of the appropriate approver as outlined below.

<b>Applicant/Claimant</b>	<b>Approver</b>
Staff Member	Immediate Supervisor or Principal
Supervisor	Immediate Manager
Vice-Principal	Principal
Manager	Senior Manager (if applicable)
Senior Manager, Manager or Principal	Immediate Supervisory Officer
Supervisory Officer	Associate Director (if applicable)
Supervisory Officer, Associate Director	Director
Director	Chair of the Board
Trustees	Director of Education or Chief Financial Officer
Chair of the Board	Chief Financial Officer

**3.1.5 Role of the Approver**

The role of the approver is to provide approval only for expenses that:

- a) meet all Board policies and procedures;
- b) are incurred on behalf of Board business;
- c) are properly supported by appropriate documentation, including original, itemized receipts;
- d) can be paid within existing available budgets.

Employees cannot approve their own expenses.

### **3.1.6 Approval of Eligible Expenses**

Submitted expense claims are to be in compliance with all applicable Board policies, procedures, guidelines and legislation.

- a) submit a statement of expenses on the [Monthly Expense Report form](#) to the appropriate approver for approval, after expenses have been incurred and in accordance with all applicable Board policies, procedures, guidelines and legislation including;
- b) the names of the individuals involved, their role, and a clearly stated purpose where the claim includes hospitality expenses; and
- c) original itemized receipts to support each expense claim;
- d) submit all approved monthly expense reports totaling more than \$100 to Accounting Services on a monthly basis;
- e) where the amount of the monthly expense report is less than \$100, submit all claims quarterly;
- f) ensure that meal expenses for a group are claimed by the most senior employee in attendance; and
- g) comply with [Business Services year end cutoff dates](#) ensuring that all submissions are for the fiscal period September 1<sup>st</sup> to August 31<sup>st</sup>.
- h) ensure that no personal expenses are submitted for reimbursement;
- i) not split purchases into multiple receipts to circumvent limits on individual purchases;
- j) only claim reimbursement for alcohol under special circumstances, after obtaining prior approval of the Chief Financial Officer or Director of Education, as outlined in this policy and procedure;
- k) ensure that all expenses relating to this policy and procedure are charged to the school or department operating budget, and
- l) ensure that school generated funds, school council, student council funds or any other fundraising funds are not used for reimbursing travel, meals or hospitality expenditures.

### **3.1.7 Director of Education**

- a) Only claim reimbursement for alcohol under special circumstances, after obtaining prior approval of the Board Chair.

### 3.1.8 Meal Allowance

Expenses constituting “Hospitality Expenses” under the Broader Public Sector Expense Directive will not be reimbursed. Staff cannot expense business meals with other staff or trustees unless all attendees are away from their normal place of work. In those cases, the meal expense dollar value must still meet thresholds.

<b>Meals</b>	<b>Maximum Amount (includes taxes and up to a maximum of 15% gratuity)</b>
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Breakfast	\$15.00
Lunch	\$27.50
Dinner	\$40.00

Social activities involving trustees, Board staff and/or designated BPS organizations are not considered hospitality functions and cannot be reimbursed.

### 3.1.9 Transportation and Mileage

Mileage includes the actual distance traveled to destinations in a personal vehicle while on Board business. The following guidelines apply when claiming and calculating travel costs.

- a) No claim should be made to/from the home to normal work location. (including off hours meetings)
- b) No claim should be made if the home to normal work location distance is the same or greater than the distance traveled to an alternate work location.
- c) Calculate the total distance from home to alternate work locations for the day less the distance from home to the normal work location.
- d) Where a staff member is away from the normal work location for the full day, claim only the distance in excess of the return distance from home to normal work location.
- e) Any forms of transportation must be the most economical in the circumstances.

Mileage will be calculated and paid in accordance with the Procedure 131.1, Kilometre Allowance: Staff, Trustees and Non-Trustee Committee Members.

Highway toll fees such as, but not limited to, 407 Electronic Toll Route (ETR) charges, are not eligible for reimbursement. In exceptional circumstances, with prior approval from the Chief Financial Officer, reimbursement for these expenses may be considered.



### 3.1.10 Accommodations

Obtain prior approval of the Chief Financial Officer or Director of Education, as outlined in this policy, when a hotel room, other than a standard room, is required.

### 3.1.11 Conferences and Workshops

Criterion for approvers to consider when reviewing an [Application to Attend a Conference or Workshop](#):

- a) name of convention, conference or workshop,
- b) where and when the event is being held,
- c) relevance to the employee's position,
- d) relationship to the Multi-Year Strategic Plan, Board priorities, school/department improvement plans,
- e) applicant's rationale for attending the event and learning objectives,
- f) impact on the workplace, and
- g) budget and funding.

Authorized forms are to be returned to the applicant to notify them of approval.

### 3.1.12 Other Expenses

Ensure that gifts of appreciation, in exchange for services or expertise that are performed or donated without charge, are appropriate, justified and not lavish.

### 3.1.13 Advances and Payment Processes

There will be **no advances** to employees attending workshops and/or conferences. Registration costs are to be paid up front, by the employee, and then claim reimbursement from the Board upon completion of the workshop and/or conference.

**Employees must** submit the [Monthly Expense Report Form](#) with the approved [Application To Attend A Conference or Workshop Form](#) to their immediate supervisor for retention and, Accounting Services for reimbursement.

Where the workshop and/or conference occurred outside of Ontario, employees are to submit a copy of the [Monthly Expense Report Form](#) with the approved [Application To Attend A Conference or Workshop Form](#) to the Chief Financial Officer.

Employees are to cover the cost of additional expenses, events or excursions not related to the professional development opportunity, and make every effort to minimize costs.

Accounting Services will process the reimbursement once all documentation and approvals have been received within scheduled processing run dates included on the Accounting website.

### **3.1.14 Monitoring and Reporting**

The Chief Financial Officer will track applications and costs related to conferences and workshops outside of Ontario.

Business Services will track applications and costs related to conferences and workshops outside of Ontario; and submit a quarterly report to the Board, through the Finance and Property Standing Committee, with regard to senior staff and trustee participation in conferences or workshops outside of Ontario.

## **4. Definitions**

### **4.1 Alternate Work Location**

The location is any other location that a staff member may occasionally visit while performing their duties or conducting Board business.

### **4.2 Continental United States**

The 49 States (including Alaska, excluding Hawaii) located on the continent of North America, and the District of Columbia.

### **4.3 Home**

The employee's home address.

### **4.4 Eligible Expenses**

Include registration fees, meals, transportation, and accommodation.

### **4.5 International Destinations**

Includes travel outside of Canada and the continental United States.

### **4.6 Knowledge Mobilization**

The ongoing communication, integration and reporting of new knowledge before, during and after the professional learning opportunity. The process brings new knowledge into and throughout the organization.

### **4.7 Normal Work Location**

The location where an employee spends the majority of their time working. For trustees, the work location is their home address.

### **4.8 Original receipts**

The original detailed sales receipt or supplier invoice received to support a purchase. Credit or debit card transaction slips or photo copies of original documents are not acceptable.

## **5. Contact**

Business Services

## **6. History**

Replaces policies and procedures: Policy and Procedure #122.0, Conferences and Workshops - Employees, Policy #145.0, Kilometre Allowance, Staff, Trustee and Non-Trustee Committee Members and Policy and Procedure #175.0, Travel, Meals and Hospitality Expenditures.

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# Board Procedure #131.2 Kilometre Allowance, Staff, Trustees and Non-Trustee Committee Members

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## 1. Procedure Statement

The York Region District School Board will reimburse staff, trustees and non-trustee members appointed to official Board Committees, for distances travelled between schools, Board Office locations and on Board or Committee business.

## 2. Responsibilities

### 2.1 The Chief Financial Officer is responsible for:

- a) determining the kilometre rate for each school year based on Regulation 7306 of the Income Tax Act;
- b) communicating the kilometre rate to the system on an annual basis; and
- c) ensuring that claims processed are properly documented and approved in a timely manner.

### 2.2 Supervisors are responsible for:

- a) reviewing kilometre claims and, if appropriate, approving claims for payment.

### 2.3 Staff, Trustees and Non-Trustee Members Appointed to Official Board Committees are responsible for:

- a) submitting claims for kilometres travelled for appropriate approval.

## 3. Definitions

### 3.1 Kilometre Rate

The kilometre rate is the rate paid to a qualifying individual on a per kilometre basis for use of a personal vehicle while conducting Board or Committee business.

## 4. Contact

Business Services

## **5. History**

Replaces policies and procedures: Policy and Procedure #122.0, Conferences and Workshops - Employees, Policy #145.0, Kilometre Allowance, Staff, Trustee and Non-Trustee Committee Members and Policy and Procedure #175.0, Travel, Meals and Hospitality Expenditures.

Working Document: November 3, 2020

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# Procedure #131.3

## Provision of Food at Board Organized Events

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### 1. Procedure Statement

Staff members of the York Region District School Board support the teaching and learning of students and ensure positive working conditions for staff. The Board's budget is primarily funded by the Ministry of Education whose revenue is generated by public tax dollars. The effective stewardship of the Board's financial resources is a shared responsibility and the focus is on maximizing resources for teaching, learning and student success. The Board is committed to minimizing the cost of food and waste whenever possible and supporting staff learning, professional development and well-being.

### 2. Application

Staff are expected to provide their own food and beverages while at work. This applies to events including, all-day and half-day meetings, training and professional development sessions provided at the employees' normal work location during regular business hours.

Event organizers are expected to give consideration to financial stewardship and public perception when providing beverages at events.

To support participants and reinforce expectations, event organizers are encouraged to:

- a) exercise professional judgement and attempt to schedule meetings at the normal place of work so that they do not interfere with staff lunches or extend beyond regular business hours;
- b) remind attendees that they must bring their own food to their regular place of work;
- c) schedule sufficient breaks and time for lunch during full-day sessions in accordance with the [Employment Standards Act](#);
- d) schedule large format meetings that require contracting an off-site meeting location at venues where rates have been negotiated by Purchasing Services;
- e) these meetings should be reviewed annually to ensure locations are fulfilling the learning needs and fiscal realities of the organization;
- f) share options for purchasing food off-site;
- g) minimize waste and suggest participants use reusable beverage containers, and
- h) promote healthy food and beverage choices that are allergen safe, align with [Canada's Food Guide](#), and consider nutritional standards outlined in the [School Food and Beverage Policy \(PPM150\)](#).

In circumstances where the event cannot be provided at the employees' normal work location during regular business hours, the food provision guidelines should be followed with **appropriate consideration given to financial stewardship and public perception.**

### **3. Food Provision Guidelines**

- a) A light breakfast may be provided if the meeting starts at 7:30 a.m. or earlier.
- b) A light lunch can be provided if a morning meeting or training session exceeds six hours and is away from the employees' normal place of work.
- c) A light dinner can be provided if the normal working day is extended beyond three hours.

Maximum per person amounts for meals are outlined in Board Procedure #131.0, Expenses.

### **4. Responsibilities**

#### **4.1 Director of Education shall:**

- a) allocate staff and resources to support the Provision of Food at Board Organized Events procedure.

#### **4.2 Senior Leadership Team, Principals and Managers shall:**

- a) support the implementation and communication of the Provision of Food at Board Organized Events procedure.

#### **4.3 Meeting Organizers shall:**

- a) be aware of and apply the Provision of Food at Board Organized Events procedure;
- b) inform event participants of instances where they are responsible for providing their own food;
- c) endeavour to order food quantities based on the number of participant, when permitted; and
- d) select food service providers who can or make arrangements to collect and donate remaining food to community organizations, where applicable.

#### **4.4 Staff members shall:**

- a) be aware of and adhere to the Serving Food and Beverages at Meetings and Training Sessions procedure;
- b) in advance of meetings or professional development sessions, advise meeting organizers of dietary requests related to health or religious requirements; and
- c) confirm attendance for events in a timely manner.

#### **Trustee Services shall:**

- a) exercise appropriate consideration for financial stewardship and public perception when providing food at Board, Advisory and Board Committee meetings and other events involving the Board of Trustees.

## **5. Definitions**

### **5.1 Event**

Meetings, training and professional development sessions.

### **5.2 Light Meal**

The per person amount and not to exceed daily meal expense allowance.

### **5.3 Regular Business Hours**

The period of an individual or groups hours of work. Connected to the appropriate collective agreement or Terms of Employment. In most cases, this is between 8:30 a.m. and 5:00 p.m.

## **6. Contact**

Business Services

## **7. History**

Drafted: November 3, 2020

Final Approval: November 2022