PROCEDURE

BUSINESS

Purchasing

1.0 The Purchasing Department shall be responsible for the procurement of all goods and services acquired by the Board in accordance with Board policies and procedures. The Board uses leading purchasing methods and procedures to support a competitive bidding process that demonstrates openness and fairness to all potential suppliers.

This procedure applies to purchases from all sources of funds including school generated funds.

1.1 DDSB School Purchases

These are purchases which are generally classified as orders less than $10,000.00.
Purchases under $10,000.00 require a minimum of one quotation.

Purchases less than $100.00

May be permitted via Petty Cash Funds in accordance with Appendix "A" Petty Cash Funds or a Purchasing Card in accordance with Appendix "B" Purchasing Card Use and Purchasing Regulation.

Purchases less than $2,000.00

Should be acquired with the use of a Purchasing Card except for furniture, equipment, software and unique technologies which require a purchase order.

Purchases above $2,000.00 to $10,000.00

Require a purchase order for Board Approved Vendors. Pricing is located on the Staff Portal Purchasing page. Purchases above $10,000.00 generally apply to Facilities and IT Department purchases, however a school may purchase a Sound System and therefore must follow the bidding process. Purchasing will assist in facilitating the bidding process for these types of requests and obtain the quotes.

Exception to the use of a purchase order are as outlined in Appendix "C" Cheque Requisition.

A Purchasing Card may only be used for exceptional circumstances above $2000.00 with prior approval by the Manager of Purchasing.

Business Meetings, and Business Travel refer to Appendix "D" along with the Travel outside of Ontario and Canada approval form.

1.2 The overall value of procurement must not be reduced (e.g., dividing a single procurement into multiple procurements) in order to circumvent the competitive procurement process thresholds. The total value of procurement must include the total aggregate value based on the full term of the contract.

1.3 It is implied herein that all references to Board officials or staff will include the designate of position referenced.

2.0 In accordance with leading procurement practices, the Purchasing Department will ensure that the widest possible selection of suppliers/contractors will be given an opportunity to compete for Board business using the following methods:

- Request for Tenders (RFT): A sealed bid document used to request supplier responses to supply goods or services based on stated delivery requirements, performance specifications, terms and conditions. An RFT usually focuses the evaluation criteria predominantly on price and delivery requirements.

- Request for Proposals (RFP): A sealed bid document used to request a proposal for the provision of various products or services or to provide alternative options or solutions. It is a process that uses predefined evaluation criteria to determine award.
- Request for Quotations (RFQ): The requisitioner has described exactly what needs to be purchased and the evaluation is made on price, quality, delivery and other related factors and specifications which can be defined by a threshold value within the organization. • Request for Information (RFI): A document issued to potential suppliers to gather general supplier, service or product information. It is a procurement procedure whereby suppliers are provided with a general or preliminary description of a problem or need and are requested to provide information or advice about how to better define the problem or need, or alternative solutions.
- Request for Expression of Interest (RFEI): A document used to gather information on supplier interest in an opportunity, or supplier capabilities/qualifications. This mechanism may be used when an organization decides to gain a better understanding of the capacity of the supplier community to provide the services or solutions needed.
- Request for Supplier Qualifications (RFSQ): A document used to gather information on supplier capabilities and qualifications, with the intention of creating a list of pre-qualified suppliers/contractors. This mechanism may be used to identify qualified candidates in advance of expected future competitions.

2.1 Soliciting bids for goods and services will be conducted by the authorized Purchasing Department staff and will normally be in accordance with the following:

- For purchase requests of goods and/or services having an estimated value of less than $10,000.00, bids will be solicited, verbally or written, where possible;
- For purchase requests of goods and/or services having an estimated value of $10,000.00 or more, but less than $100,000.00, a minimum of three (3) written bids will be requested where possible;
- For purchase requests of goods and/or services having an estimated value of $100,000.00 or more, Request for Tender (RFT) or a Request for Proposal (RFP) will be advertised unless previously advertised through a related process, such as a Request for Supplier Qualification (RFSQ). Methods of bid solicitation will follow the prescribed terms and conditions e.g. evaluation criteria, debriefing, and bid protest procedures will be incorporated in the process.

Bidding timetables will be established by the Purchasing Department. The closing date and time will be specified in all formal bid documents and postings.

All sealed bids received by the Board Purchasing office must be date and time stamped.

Bid submissions that are received after the closing time will be returned unopened to the respective bidder.

The Manager of Purchasing will have the latitude to determine the method by which goods/services will be acquired, having regard for all the factors of the purchasing request and the use of leading practices notwithstanding the above.

2.2 Procedures for Request for Tenders (RFT) will be administered in accordance with the following:

- All RFT's will be advertised unless previously advertised through a related process such as a Request for Supplier Qualification (RFSQ).
- Closing time and dates will permit reasonable time for preparation and bid submission.
- All RFT's will be received by the Board Purchasing Department, date and time stamped and retained in a locked receptacle until the closing time.
- A public tender opening meeting will be conducted by a Purchasing Official and a designated Board witness immediately after the closing time. Interested parties will be permitted to attend.
- All RFT's will be opened, and the Bidder name along with total bid amount will be read aloud.
- Minor and major bid irregularities will be subject to the criteria as outlined in the bid documents and in accordance with generally accepted principles.
- Addendums to bid solicitations will be issued as authorized by a Board Purchasing Official.
- Bidders will be permitted to withdraw a RFT confirmed in writing or in person, prior to the closing date and time.
- Bidders requesting to withdraw a RFT after the closing date and time and prior to bid opening will be at the discretion of the Manager of Purchasing.

2.3 All purchase requests shall be initiated by the requisitioned and approved in accordance with the following authorization limits: A purchase request is necessary to conduct the bid process. It is for internal purposes only and it does not bind the Durham District School Board to any contracts or purchase orders.

Authority Level - Purchase Requests	**Total Purchase Amount**
Family of Schools Superintendent/Officer/Manager/Principal	0 to $25,000.00
Supervisory Officer responsible for the Business Division	Above $25,000.00

The above chart excludes all tangible capital assets i.e. furniture, equipment, which require the authorization of the Manager of Capital Budget or Manager of Finance.

2.4 All purchase orders for the Board shall be approved in accordance with the following authorization limits:

Authority Level - Purchase Orders Reference 2.8 below	**Total Purchase Amount**
Purchasing Analyst	0 to $500,000.00
Manager of Purchasing & Assistant Manager	Less than $1,000,000.00
Comptroller of Finance	Less than $3,000,000.00
Supervisory Officer responsible for the Business Division	Less than $5,000,000.00
Director of Education	Above $5,000,000.00

2.5 Major capital construction projects are subject to Board approval where applicable (Reference Policy No. 7415 Tenders for Building Construction Projects). Change orders initiated by the Supervisor or Manager of the project are to be signed by their immediate supervisor. Change orders estimated at over $25,000 are to be signed by the Supervisory Officer responsible for the Business function or designate.

2.6 Under normal circumstances, Consultant and Consulting Services will be procured in accordance with Section 2.1 of this regulation. Any non-competitive procurement for Consultant and Consulting Services must be approved in accordance with the following:

Delegated Purchasing Authority Level Non-Competitive Consultant & Consulting Services	Total Purchase Amount
Director of Education	0 to $1,000,000.00
Board Approval	Above $1,000,000.00

Definitions of a Consultant and Consulting Services will be understood in accordance with the following:

- "Consultant" a person or entity that under an agreement, other than an employment agreement, provides expert or strategic advice and related services for consideration and decision making.
- "Consulting Services" is the provision of expertise or strategic advice that is presented for consideration and decision making.

2.7 Exceptions to the bidding process as set out in this regulation will be permitted in accordance with the Canada-European Union (EU) Comprehensive Economic and Trade Agreement (CETA) and Canadian Free Trade Agreement (CFTA) for Non-Competitive Procurement consisting of single, sole source and non-application requirements. The justification is to be documented and submitted to the Purchasing Department for approval by the Supervisory Officer responsible for the Business function or designate and the Director of Education where applicable.

2.8 Purchase orders, contracts (including construction), and agreements e.g. purchase, lease, rent or commitments of Board funds for all goods and services will be authorized by the Manager of Purchasing and administered under the direction of the Supervisory Officer responsible for the Business function or designate.

2.9 Environmental and Health and Safety concerns must be incorporated, where applicable and possible, in all aspects of the procurement function.

3.0 Decisions to exclude any supplier from access to Board contracts must be approved by the Manager of Purchasing in conjunction with the requisitioner.

3.1 Purchasing Department will ensure that all methods and practices will be executed in compliance with all local, municipal, provincial and federal laws, regulations, ordinances and directives.

3.2 Contract Management issues will be administered by the Purchasing Department responsibly and effectively as required. This will include authorization of contracts, vendor performance and bid dispute resolution.

3.3 DDSB employees may not purchase from relatives. A Conflict of Interest must be declared in advance of purchase.

3.4 School trips are to be authorized by the school principal and the Family of Schools Superintendent without exception.

Appendix:
Appendix A - Petty Cash Funds
Appendix B - Purchasing Card Use
Appendix C - Cheque Requisition
Appendix D - Business Travel, Meal and Hospitality Expenses

Effective Date
82-05-25
Amended/Reviewed
83-04-25
94-06-27
2006-08-02
2010-03-22
2012-01-26
2013-01-25
2018-02-20
2020-02-18

School Petty Cash Fund

1.0 Each Secondary School will be allowed the maximum of $1,500.00 and each Elementary School the maximum of $900.00.

1.1 The cash will be kept in a cash box that can be locked, which will be stored in a safe place in the school office. At office closing time the cash box should be placed in the vault. If no vault is available, it should be placed in locked desk drawer or locked filing cabinet.

1.2 Any losses will become a block budget expenditure.

1.3 The Petty Cash Fund must not be removed from the school premises. One senior member of the office staff will be assigned the responsibility of controlling the Fund and no other person will be allowed direct access to the cash.

1.4 The Fund is to be used only for small, incidental purchases and payments, which should not exceed a maximum of $100.00 for any one purchase. It is not permissible to take a purchase over $100.00 and split it into smaller amounts in order to come below the maximum of $100.00. The Fund is intended to provide cash for small quantities of materials required on short notice, and for services which need to be paid for immediately. For all other purchases the purchasing procedure should be followed.

1.5 Schools must not access other school funds for Petty Cash purposes.

1.6 Staff reimbursements for conferences should not be processed through petty cash. Appropriate forms are to be used and sent through the appropriate process.

1.7 When reimbursement is required the form "Request for Petty Cash" must be used and signed by the Principal.

Appendix "A"

DURHAM DISTRICT SCHOOL BOARD
REQUEST FOR PETTY CASH

Please Print

PRINCIPAL'S NAME:		**DATE:**	
SCHOOL NAME:		**SCHOOL #**	
CLASSIFICATION:			

DESCRIPTION	AMOUNT	ACCOUNT #	SUBTOTALS
		TOTAL REIMBURSEMENT	
		PETTY CASH FLOAT	
		LESS CASH ON HAND	
		TOTAL REIMBURSEMENT	
PRINCIPAL'S SIGNATURE			

INSTRUCTIONS:
- enter school name, date, school #, and classification in spaces provided
- enter description and amount for each item paid
- group items by account and enter subtotal
- add subtotals and enter sum in "Total Reimbursement" block
- count cash and enter amount in "Cash on Hand" block
- add "Total Reimbursement" and total "Cash on Hand" and enter sum in "Petty Cash Float" block
- the Total Petty Cash must equal the amount advanced by the Durham District School Board
- retain one copy and forward the original to the Accounts Payable Department
- the request must be signed by the Principal

Purchasing Card Use

1.0 PURPOSE

The purpose of the Purchasing Card is to establish a more efficient, cost-effective method of purchase and payment for low dollar transactions and also to enhance control, convenience of purchase, reporting and reconciliation.

1.1 GENERAL

- Durham District School Board Purchasing Card is designed to be used for low-value purchase of goods and services under $2,000.
- Only appropriate Board related expenses may be charged.
- Purchasing cards will be issued to requisitioners upon approval of Principal/Manager.
- The card is attached to the school and remains the property of the card issuer.
- Cardholders will sign an employee acknowledgement form prior to receiving the card (see attached).

2.0 CONTROL FEATURES:

Authorization controls set by the Board include:

- Single transaction limit will be $2,000
- Monthly credit limit for individual cardholders as follows:
    - Elementary Schools $10,000
    - Secondary Schools $25,000
    - Secondary Department Heads $10,000 up to a maximum of $25,000 at the discretion of the Principal.
    - Other/Central $10,000

For control purposes, the following credit card transaction types will not be authorized:

2.1 Travel and entertainment expenditures including:

- Airlines
- Car Rentals
- Hotels
- Restaurants
- Liquor and Beer Stores

2.2 Cash Advances

3.0 P-CARD USE

3.1 Pick-Up Purchases:

- The card holder selects merchandise and presents it with the card to the cashier.
- The card holder signs a detailed cash register receipt and receives a copy to be
- retained in his/her records.
- The cardholder then returns the receipt to the office for later reference.

3.2 ONLINE/TELEPHONE PURCHASES

The card holder must provide a copy of the invoice and packing slip as support documentation.

4.0 RECONCILIATION AND PAYMENT

Each card holder will receive a monthly statement identifying the transactions made during the previous month. DO NOT PAY THIS STATEMENT. The Accounting Department will process the payment.

The following steps are required of each card holder for the reconciliation of all credit card purchases:

- The card holder matches the credit card receipts to the statement.
- The receipts are attached to the statement and submitted to the Principal/Manager or Supervisor for authorization.
- forward the authorized statement and receipts to the Accounts Receivable Department before the end of the month.
- Responsibility rests with the card holder and Principal/Manager to ensure all transactions are accurate and legitimate.

5.0 TERMINATED OR TRANSFERRING EMPLOYEES

- The Principal/Manager is responsible for collecting and destroying the card.
- The Principal/Manager notifies the Central Card Coordinator.
- The Central Card Coordinator advises the bank to cancel the card.

6.0 LOST OR STOLEN CARDS

- Employees should safeguard this card as they would their own personal credit card.
- The card holder must notify the bank immediately of a lost or stolen card. The bank's phone number is 1-800-588-8065.
- The cardholder must notify the Central Card Coordinator of a lost or stolen card.

7.0 KEY CONTACTS

- U.S. Bank Canada Customer Service phone number is 1-800-588-8065.
- Central Card Coordinator is Susan Nakamura, Supervisor of Accounting/F.I.M.S. Co-ordinator (905) 666-6462 or by e-mail: susan.nakamura@ddsb.ca

Appendix "B"

PURCHASING CARD EMPLOYEE ACKNOWLEDGMENT

This document outlines the responsibilities I have as a holder of a Durham District School Board Royal Bank VISA Purchasing Card for procurement. My signature indicates that I have read and understood these responsibilities and agree to adhere to the policies and procedures established for the program.

1. The purchase card is intended to facilitate the purchase and payment of materials and services required to conduct Durham District School Board business. I will not use the card for any personal purchases.
2. Unauthorized use of the card can be considered misappropriation of funds. Unauthorized use of the card will result in immediate forfeiture of the card.
3. I understand that the card must be surrendered upon termination of employment. I may also be requested to surrender the card for reasons not related to my own personal situation. I may also be asked to temporarily return the card where I am on an extended leave of absence.
4. I will maintain the card with appropriate security whenever and where ever I may use the card. If the card is lost or stolen, I agree to notify the Royal Bank and the card coordinator immediately. I further understand that failure to report a stolen/lost card promptly could result in my being responsible for the first $50.00 of fraudulent charges.
5. The Durham District School Board Purchasing Card is issued in my name. I will not allow any other person to use my card.
6. I understand that since the Board is responsible for payment and I am required to comply with internal control procedures designed to protect the organization assets. This may include being asked to produce the purchasing card records for audit purposes.
7. I understand that I will receive a monthly statement that will report all activity during the last cycle. I will resolve any discrepancies by either contacting the supplier, Royal Bank, or the Card Coordinator as appropriate. I understand that I will be required to obtain the original detailed cash register receipt or when using the internet, a printed copy of the confirmation and reconcile them with the monthly statement.
8. I understand that all charges will be billed directly to and paid directly by the Board. I understand that Royal Bank cannot accept payment from me directly.
9. I understand that the charges made against my card are automatically recorded against the appropriate budget as specified by management. I agree to charge only those purchases consistent with the type of materials and services authorized by management.
10. I understand that I will not split transactions in order to exceed the approved card limits.

Employee Signature	Date
Employee Name (Please Print)	
School/Department	

Cheque Requisition

1.0 PURPOSE

The purpose of a cheque requisition is to facilitate the payment for goods and/or services where a purchase order is not required, and a P-Card cannot be utilized.

1.1 GENERAL

- Expenditures over $1,000 will be permitted via cheque requisitions issued by the school to Accounts Payable directly.
- All expenditures over $10,000 must have Purchasing approval prior to the acquisition of any goods or services.
- Splitting of expenditures to circumvent spending thresholds will not be permitted.

The following expenditures are permitted:

- Bus charters, Taxis, Handi-transit
- Graduation/Commencement expenditures (e.g. flowers, awards, room rentals, caterers, etc.)
- Sporting events (registration entry fees etc.)
- Class Trips
- Fund raising for schools and students (e.g. rings, pictures, yearbooks, chocolates, etc.)
- Professional and Consulting services (architects, consulting engineers, legal, medical.)
- Programs in schools (e.g. Scientist, Big Brother, artists, up to $10,000 with full contract attached)

2.0 CONTROL FEATURES

- The attached cheque requisition must be used. The cheque requisition must be completed in full including proper approval signatures.
- All original invoices or supporting documentation must be attached.
- Purchasing Policy and Regulation must be followed for all procurement activities.

Business Travel, Meal and Hospitality Expenses

1.0 INTRODUCTION

The Government of Ontario released the Broader Public Sector (BPS) Expenses Directive April 1, 2011 requiring all BPS organizations to establish rules for individuals in the organization with respect to travel, meal and hospitality expenses.

The BPS expense directive is based upon four key principles:

- Accountability - organizations are accountable for public funds used to reimburse travel, meal and hospitality expense. All expenses support business objectives.
- Transparency - The rules for incurring and reimbursing travel, meal and hospitality expenses are clear, easily understood and are made available to the public.
- Value for Money - Taxpayer dollars are used prudently and responsibly. Plans for travel, meals, accommodation and hospitality are necessary and economical with due regard for health and safety.
- Fairness - Legitimate authorized expenses incurred during the course of the business of an organization are reimbursed.

2.0 GENERAL

This procedure sets out the rules for Durham District School Board (Board) personnel for managing travel, meal and hospitality expenses and is intended to be in compliance with the government directive in this regard.

3.0 RESPONSIBILITIES

Claimants Must:

- Obtain approval at an appropriate level of authority as outlined in this document before incurring expenses;
- Submit original, itemized receipts with all claims on appropriate standard expense form. If there is not an itemized receipt, a written explanation must be submitted to explain why the receipt is unavailable;
- Claims should normally be made within the quarter in which the expense was incurred. All claims incurred in a specific fiscal year must be submitted within three weeks after that fiscal year end to be eligible for reimbursement, subject to extenuating circumstances;
- Repay any overpayments;
- If leaving employment with the Board, submit any claims for expenses before leaving the Board.

Approvers Must:

- Provide approval only for expenses that were necessarily incurred in the performance of Board business;
- Provide approval only for claims that include all appropriate documentation (e.g. original itemized receipts);
- Forward approved claims for payment in accordance with regular practices of the Board;
- Not approve their own expenses. For example, expenses for a group can only be claimed by the most senior person present.

4.0 BUSINESS TRAVEL

- Use the most economical mode of transportation whenever possible;
- Shared transportation is encouraged whenever possible;
- Economy (coach) class is to be the standard option for train or air travel. In certain circumstances (with prior approval) business class may be acceptable for health and safety considerations or when business class actually reduces travel expenditures for meals and accommodation.

The following chart provides direction on the level of authority required for approving business travel requests. Written prior approval is required for travel outside Ontario.

Local Travel (within 250 km of board office/work location)	Provincial Travel (outside 250Km from board office/work location)	Canada Travel (outside Province)	International Travel (outside Canada)
Supervisor	Manager *	Superintendent	Director

*Manager for the purpose of this procedure refers to the claimant's supervisor, manager, principal or officer position that reports directly to a Superintendent.

5.0 PERSONAL VEHICLE

The Board assumes no responsibility for costs incurred in use of personal vehicles. The Board will however pay the approved kilometer rate if, with prior approval, a personal vehicle is used for Board business.

The approved kilometer rate is to be established from time to time, by resolution of the Board, in accordance with Policy 4133: Travel Allowance. The current rate of $0.52 per km was confirmed at the Board of Trustees board meeting on June 26, 2019.

Kilometers are to be measured from the shorter of work location to destination or home to destination (if travel originates from home). Travel from home to work location or work location to home is not reimbursed.

6.0 PARKING AND TOLL

Reimbursement is provided for necessary and reasonable expenditures for parking, as well as tolls for bridges, ferries and highways, when driving on Board business.

There is no reimbursement for traffic or parking violations.

7.0 MEALS

Meals will not be eligible for reimbursement:

- When normal duties require an employee to travel within the Board territory and may be away from his/her usual work location;
- If meals are being provided as part of a conference, professional development session or business meeting/function.

Alcohol cannot be claimed and will not be reimbursed as part of travel or meal expense. There are no exceptions.

Reimbursement for eligible meal expenses incurred in Canada is subject to the maximum rates set out in the following chart:

Meals	Maximum Amount
Breakfast	$12.00
Lunch	$20.00
Dinner	$35.00
Daily Maximum	$67.00

The above rates include all taxes and tips/gratuities.

When eligible to claim more than one meal for any day, the combined maximum rates may be allocated between the meals. For example, if eligible to claim both breakfast and lunch the combined rate is $32.00. This now becomes the maximum rate for the two meals, regardless of what is spent on each meal.

Personnel required to work late/overtime or during labour negotiations and related issues may be eligible for meal reimbursement.

For travel outside of Canada, meals will be reimbursed at reasonable amounts and should be in Keeping with the rates as set out by the Federal government for staff travelling abroad.

8.0 TELEPHONE

Long-distance calls made for Board business, using a personal telephone, may be eligible for reimbursement. Detailed receipts must be provided.

9.0 ACCOMMODATION

Single accommodation in a standard room is to be the option for hotel stays when on Board business.

Personal expenses such as hotel movies and mini bar snacks are not eligible for reimbursement.

Personnel may be reimbursed for one personal call to home for each night away, provided such calls are kept to a reasonable level.

Personnel required to be available during labour negotiations and related issues may be eligible for accommodation reimbursement.

10.0 TIPS/GRATUITIES

Personnel may be reimbursed for reasonable gratuities paid, up to 15% of the total receipted expenditure prior to the application of taxes.

11.0 HOSPITALITY EXPENSES

For the purpose of this procedure, hospitality is the provision of food, beverage, accommodation, transportation and other amenities
Hospitality at Board expense may never be offered solely for benefit of people who are engaged to work for the Board, other designated broader public sector organizations, or the Ontario Public Service.

Examples of ineligible expenses would be: office social events, retirement parties and holiday luncheons. Expenses for these activities are not to be charged to the Board or reimbursed.

Hospitality may be extended if it can facilitate Board business or is considered desirable as a matter of courtesy or protocol. Examples of hospitality include:

- Engaging in discussions/or sponsoring a formal conference with representatives from governments; business and industry. public interest groups or labour groups;
- Honouring distinguished guests;
- Conducting prestigious ceremonies; or
- Other hospitality functions as approved by the Director.

In rare circumstances. hospitality may include the consumption of alcohol at a meal or a reception with invitees, but only when there is written approval provided by the Director.

Hospitality expense claims must include event details regarding purpose; dates(s); location; invitees; and type of hospitality.

12.0 GIFTS OF APPRECIATION

Appropriate token gifts of appreciation, valued at up to $30, may be offered in exchange for gifts of service or expertise to people who are not engaged in work for the Board. Gifts of appreciation should normally be limited to two gifts per individual per year.

Expenses for gifts valued over $30 are to be approved by a Superintendent or the Director.

Any gifts received must be provided to the Sr. Manager of Early Years for the Make a Difference or Poverty Strategy initiatives.

13.0 EXPENSES FOR CONSULTANTS AND OTHER CONTRACTORS

Consultants and other contactors will not be reimbursed for any hospitality, incidental or food expenses, including:

- Meals, snacks and beverages
- Gratuities
- Personal telephone calls

Reimbursement for allowable expenses can be claimed only when the contract with the Board specifically allows it.

14.0 PERQUISITES

All expenses paid or reimbursed by the Board will be for business purposes and be consistent with the BPS directive on perquisites.

Under no circumstances will the following items be paid or reimbursed:

- Club memberships for personal recreation or socializing purposes, such as fitness clubs, golf clubs or social clubs.
- Seasons tickets to cultural or sporting events.
- Clothing allowances not related to health and safety or special job requirements.
- 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.
- Professional advisory services for personal matters, such as tax or estate planning.

15.0 BUSINESS MEETINGS

Offsite meeting room expenses are to be approved by the Manager of Purchasing.

(a) In general, provision of snacks and meals as part of business meetings should be avoided.

(b) If a workshop or business meeting requires snacks and/or meals you are required to submit a meeting agenda, date and location of a meeting and a list of all participants to support the invoice.

(c) Snacks including coffee or alternate beverage are acceptable for workshops and meetings of reasonable duration especially if people have travelled to be present. Orders should not exceed $3.50 per person, including applicable taxes.

A workshop or business meeting of a reasonable duration that is less than half a day in duration may have up to one (1) snacks order, whereas a full day workshop or business meeting may have up to two (2) snacks orders.

Breakfast is not to be provided.

(d) Meals may be ordered for lengthy workshops or business meetings that have significant working sessions both before and after a normal meal time.

(e) Alcohol cannot be claimed and will not be reimbursed as part of a meal.

(f) Meals ordered for over the lunch hour should be light, example sandwiches, vegetables and fruits. Orders should not exceed $12.00 per person, including applicable taxes.

Meals ordered over the dinner hour may include hot dishes, vegetables and desserts. Orders should not exceed $35.00 per person, including applicable taxes.

(g) Total costs for snacks/meals ordered for workshops or business meetings occurring during the day should not exceed $19.00 per person, including applicable taxes.

Total costs for snacks/meals ordered for workshops or business meetings occurring during the evening should not exceed $35.00 per person, including applicable taxes.

(h) On occasion, meals for business meetings cannot be ordered in advance due to meeting logistics and location. Reimbursement for these meals should follow the maximum rates established in this Appendix. Claimants should include original receipts; date; location; and participants. Alcohol cannot be claimed and will not be reimbursed as part of a meal.

(i) The Director may authorize variation to this procedure.

(j) Breakfast is only to be expensed in cases where out of town meetings may require overnight accommodations.