



**REGULATION: TRUSTEE EXPENSES**

REFERENCE NO: R-BA-28

**1. Trustee Honouraria**

The approved honouraria for Trustees shall be in accordance with the Education Act and Regulations.

**2. Kilometrage**

Travel by personal vehicle is reimbursed at the Board's rate per kilometre.

**3. Conferences, Conventions, Workshops and other Professional Development**

- a) Each Trustee will be allocated a maximum of \$4,000 annually and each Student Trustee \$3,000 for attendance at conferences, conventions and other professional development venues.
- b) The allocation shall cover the cost of registration, travel, accommodation, meals, parking, taxis, other miscellaneous expenses and all applicable taxes.
- c) Expenses associated with Trustees appointed to represent the Board at any official function, including but not limited to OPSBA, shall be included in the budget as a centrally controlled account to cover expenses.
- d) There shall be a central account, allocated a maximum of \$2,000 annually, for the Chairperson of the Board (Chairperson) or designate to attend meetings, conferences, special functions as the official representative of the Board and/or other approved discretionary purposes.
- e) Prior Board approval shall be required for Trustees attending conferences with the following exceptions:

Ontario Public School Boards Association (OPSBA) hosted events which include:

- Public Education Symposium
- Labour Relations Symposium
- OPSBA Annual General Meeting
- OPSBA Northern Conference
- OPSBA Regional Meetings

As well as

- Canadian School Board Association Conference
- National School Board Association Conference
- Board Conferences in Ontario
- People for Education Annual Conference
- CAPSLE (Canadian Association for the Practical Study of Law in Education)

The above listed conferences shall be considered approved, providing the Trustee can confirm with the Superintendent of Business that there are sufficient funds remaining in his/her annually budgeted amount, allocated for Trustee professional development.

**4. Miscellaneous Trustee Expenses**

All expenses must be deemed reasonable to the role of the Trustee and be consistent with common values and accepted practices and not be perceived as excessive.

All Board owned equipment must be returned to the Board when Trustee duties cease.

- a) A Board approved equipment package will be provided to all Trustees (see Appendix A).
  - b) Costs for the following expenses, with original, itemized receipts, shall be reimbursed by the Board to a Trustee as long as the expense relates directly to the role of Trustee:
    - i) computer paper and printer cartridges
    - ii) documented long distance calls for Board/Trustee business from a private phone line
    - iii) miscellaneous purchases less than \$100 related to the role of Trustee, if approved in advance of purchase by the Chairperson or designate. Purchases over \$100 must be processed through the Purchasing Department and each purchase requires prior approval from the Chairperson or designate.
5. Individual Trustee's annual expenditures will be published in the first quarter following the end of the fiscal year.

**6. Expense/Travel Procedures**

This section outlines the allowable expenses for which Trustees will be reimbursed and the method to claim reimbursement.

**HOTELS**

- Taking advantage of special rates, such as government rates and conference rates, for hotel rooms is strongly encouraged where practical.

- Allowable expenses (supported by detailed original hotel invoice; a debit/credit card slip alone is not acceptable):
  - accommodation (standard rate only)
  - required telephone calls, faxes, internet
  - parking
  - tips and gratuities.
- Non-allowable expenses:
  - movies
  - in-room beverages and snack items
  - personal alcohol/bar charges
  - fitness facility charges and
  - any other non-approved charges.

**TRAVEL COSTS**

- Trustees shall use the most practical and economical method of travel.

**TRAVEL COSTS - Train/Bus**

- Claim supported by train or bus ticket receipt or e-ticket receipt (a debit/credit card slip alone is not acceptable).
- VIA 1 train travel is acceptable with prior approval from the Chairperson or designate (due to the reduced waiting times in line, the ability to work and the inclusion of meal costs).

**TRAVEL COSTS - Auto / Kilometrage**

- All reimbursement for Board related travel shall be on the basis of a Board approved amount per kilometre, as approved annually in the budget process.
- Expense report shall detail the number of kilometres travelled on Board business per trip.
- For those Trustees required to drive on Board business, reimbursement for use of a rental car/taxi service in lieu of a personal vehicle for business use will be approved by the individual designated for approval, provided the cost is less than the personal vehicle reimbursement cost or the need is on an emergency basis.

Where use of an alternate mode of public transportation is not available or feasible for out of town travel, an automobile may be used subject to payment of kilometrage allowance as follows:

- Kilometrage at the current rate will be paid for an amount not to exceed the equivalent economy airfare to the conference workshop, meeting destination.

**TRAVEL COSTS - Air Fare**

- Claim supported by airline ticket receipt (or e-ticket receipt) and/or travel agency invoice (a debit/credit card slip alone is not acceptable).
- Economy airfare is the standard option.
- Travel in Business Class must have prior approval from the Chairperson or designate.

**MEALS**

- Reasonable and appropriate meal expenses may be reimbursed if not included in any conference registration fee.
- Trustees may incur a meal expense when on Board business and outside of the Board's boundaries.
  - The following information must be included with the receipt
    - names of guests
- Trustees may incur a meal expense for business meetings that occur over meal times.
  - The following information must be included with the receipt
    - the purpose of the meeting
    - copy of the agenda, if applicable
    - the names of the guests or the group / committee name

**ALCOHOL**

- Alcohol, including LCBO gift certificates, cannot be claimed and will not be reimbursed except in accordance with the Hospitality Policy (P-BA-26) and Regulation (R-BA-26).

**CONFERENCES/REGISTRATION FEES**

- Expense claims supported by fully completed registration form.

**TAXIS, CITY TRANSIT**

- Transportation between the Trustee's home or work place and the local airport/train/bus station as well as the station and hotel or other location.
- Original receipts required for taxis (a debit/credit card slip alone is not acceptable).

**PARKING**

- Original receipt required except for parking meters.

**EXPENSES THAT ARE NOT ALLOWED**

- Trustees shall not use Board funds to attend Board staff events such as office social events, individual retirement parties or holiday lunches
- Trustees shall not use Board funds to purchase gifts for Board staff members i.e. flowers, gift cards, etc.

**CASH ADVANCES**

- May be provided to Trustees to cover instances where the Board purchasing/credit card is not accepted.
- Reasonable and supported amounts may be advanced.
- 'Request for Travelling Advance' form needs to be submitted to the Chairperson through the Director's Office for approval.
- The Chairperson or designate must approve the Trustee request on the completed form.
- The Vice-Chairperson or designate must approve the Chairperson's request on the completed form.

- Approved forms are then submitted to the Superintendent of Business for payment.
  - Receipts must be submitted within ten days supporting the expense claim following attendance at conference, workshop, meeting.
7. At any time a Trustee can obtain prior approval from the Board if there is uncertainty with respect to any expenditure for which they will be requesting reimbursement.

---

## REIMBURSEMENT PROCEDURES

**ALL COMPLETED TRUSTEE EXPENSE REPORTS MUST BE SUBMITTED TO THE DIRECTOR'S OFFICE.**

### Reimbursement Forms

- The form for all requests for reimbursement including travel reimbursements: Expense Report - Trustee (attached).
- Advance for conference, workshop, meeting: Request for Travelling Advance (attached).
- All claims for reimbursement must be submitted by the end of the quarter following the quarter in which the expense was incurred. If information required for the reimbursement is not available within this timeline, you must submit a written explanation with the claim to provide the approver with adequate information for decision-making.
- Submit any claims for expenses before your Trustee duties cease.
- Any overpayments are considered a debt owing to the Board and must be repaid.

### Support for Reimbursement

- Claims for reimbursement must be fully supported by **original, itemized** paid invoices or receipts where possible (including group meals). A debit/credit card slip alone is not acceptable.
- If a third party is to be billed/invoiced for reimbursement (e.g. OPSBA) indicate in the area provided on the Expense Report – Trustee.
- Photocopies or credit/debit card receipts are not acceptable.
- For those purchases made with the Board's Purchasing/Credit Card, an Expense Report – Trustee form is not required. See below for Purchasing/Credit Card Statement procedures.

### Lost Receipt Form

- In the event that an original receipt has been lost, accidentally destroyed or unobtainable, the Lost Receipt Form (attached) must be completed and attached to the Trustee Reimbursement Expense Report.

### Approval for Reimbursement

- The Chairperson or designate approves the completed claim form for the Trustees. Approved forms are forwarded to the Superintendent of Business.
- The Vice-Chairperson approves the completed claim form for the Chairperson. Approved forms are forwarded to the Superintendent of Business.
- Approval can only be provided for expenses that were necessarily incurred in the performance of the Board's business.
- Approval can only be provided for expenses that include all appropriate documentation.
- Approvers are prohibited from approving their own expenses.
- Approvers should consider whether the request is able to stand up to scrutiny by the auditors and members of the public, properly explained and documented, fair and equitable, reasonable, appropriate.

**Enforcement of Policy**

- The individual designated for approval is responsible for ensuring claims for reimbursement conform to these procedures.
- Business Office will also review submissions and will return non-conforming claims.
- The Chairperson/Vice-Chairperson, Superintendent of Business or the Director of Education can refer a claim to the Board for approval at any time.

**PURCHASING/CREDIT CARD PROCEDURES****ALL MONTHLY PURCHASING/CREDIT CARD STATEMENTS MUST BE SUBMITTED TO THE DIRECTOR'S OFFICE.****Monthly Purchasing/Credit Card Statement**

- Trustees will receive a monthly purchasing/credit card statement outlining posted transactions.
- Review the statement, change the budget code if necessary and sign where indicated.
- Submit the signed, approved statement by the end of the month the statement is received. If information required for the statement is not available within this timeline, you must submit a written explanation with any necessary budget code changes to provide the approver with adequate information for decision-making.
- Submit support for all statements before your Trustee duties cease.

**Support for Purchases Reported on the Monthly Purchasing/Credit Card Statement**

- Charges must be fully supported by **original, itemized** paid invoices or receipts where possible (including group meals). A debit/credit card slip alone is not acceptable.
- If a third party is to be billed/invoiced for reimbursement (e.g. OPSBA, Ministry of Education) indicate this on your statement.
- Photocopies or credit/debit card receipts are not acceptable.

**Lost Receipt Form**

- In the event that an original receipt has been lost, accidentally destroyed or unobtainable, the Lost Receipt Form (attached) must be completed and attached to the monthly purchasing/credit card statement.

**Approval of the Monthly Purchasing/Credit Card Statement**

- The Chairperson or designate approves the monthly purchasing/credit card statement for the Trustees. Approved forms are forwarded to the Superintendent of Business.
- The Vice-Chairperson or designate approves the completed claim form for the Chairperson. Approved forms are forwarded to the Superintendent of Business.
- Approval can only be provided for expenses that were necessarily incurred in the performance of the Board's business.
- Approval can only be provided for expenses that include all appropriate documentation.
- Approvers are prohibited from approving their own expenses.
- Approvers should consider whether the request is able to stand up to scrutiny by the auditors and members of the public, properly explained and documented, fair and equitable, reasonable, appropriate.

**Enforcement of Policy**

- The individual designated for approval is responsible for ensuring the completion of monthly purchasing/credit card statements conform to these procedures.
- Business Office will also review attached support and will return non-conforming statements.
- The Chairperson/Vice-Chairperson, Superintendent of Business or the Director of Education can refer a charge to the Board for approval at any time.



APPENDIX A

**Board Approved Equipment Package – Trustees**

A Board approved equipment package will be provided to all Trustees, as follows:

1. A standard equipment package, which includes a computer (laptop, tablet, Netbook, or desktop), printer or printer/scanner, and shredder.
2. Board owned smartphone and monthly service, including data
3. Internet Service – choose **one** of:

|                          |  |
|--------------------------|--|
| <input type="checkbox"/> | for home/office                                  |
| <input type="checkbox"/> | Board approved mobile internet stick and service |

Note: For Board owned cell/SmartPhones and/or mobile internet stick, if travelling out-of-country for business purposes, please contact the Board’s Purchasing Agent to confirm out-of-country cellular/data coverage.