



<b>ADMINISTRATIVE PROCEDURE</b>	
<i>Approval Date</i> <b>2013</b>	<i>Replacing</i> <b>All previous procedures</b>
<i>Review Date</i> <b>2018</b>	<i>Page</i> <b>1 of 4</b>
<i>Contact Person/Department</i> <b>Superintendent of Business</b>	<i>Identification</i> <b>BD - 2002</b>

## **REIMBURSEMENT OF TRUSTEE EXPENSES**

### **1.0 PURPOSE**

The purpose of the Reimbursement of Expenses procedure is to establish the parameters and processes for reimbursement of approved expenses incurred by trustees in connection with carrying out the responsibilities associated with the duty of trustee.

The large geographical area of Trillium Lakelands District School Board makes it necessary for trustees to travel between locations within the Board in order to carry out their responsibilities. The location of the Board requires travel to centres outside of the area for training purposes and to participate in conferences, meetings and professional development relevant to the position of trustee.

The Education Act permits the Board to reimburse trustees, teachers, or officials of the Board for out-of-pocket expenses reasonably incurred on specific business of the Board. Members of a committee established by the Board who are not trustees may also be eligible for reimbursement of expenses.

### **2.0 REFERENCES/RELATED DOCUMENTS**

- 2.1 Education Act and Regulations
- 2.2 The Income Tax Act
- 2.3 Ministry Memorandum 2009: B8
- 2.4 Procurement of Goods and Services Procedure – BU-3016
- 2.5 Reimbursement of Expenses Procedure – BU-3501
- 2.6 Reimbursement of Trustee Expenses Policy – BD - 2002
- 2.7 Travel Rate Policy – BU-3000
- 2.8 Use of Corporate Credit Cards Procedure – BU-3061

### **3.0 TERMS AND DEFINITIONS**

- 3.1 Hospitality: The provision of food, beverage, accommodation, transportation, and other amenities for an individual(s) not employed by Trillium Lakelands District School Board or any designated Broader Public Sector organization (i.e. other school Boards) or any Ontario Government agency covered by the Ontario Public Service Directive.

#### **4.0 ADMINISTRATIVE PROCEDURE**

- 4.1 During the annual budget setting process, the Board will establish an annual budget for trustee expenditures for such items as professional development, travel, telecommunications and meeting expenses. Any balance remaining at the end of the fiscal year will be treated as a cost saving in the Board's overall budget.
- 4.2 Members of the Board will be reimbursed for travel and meal expenses reasonably incurred in order to attend Board and committee meetings. As meals are typically provided for these meetings, individual claims for meals would not normally be required. Travel will be paid from the member's residence to the meeting location. Car-pooling is encouraged where possible. Travel costs would include overnight accommodation where weather conditions or the hour of the meeting makes overnight accommodation necessary.
- 4.3 Members of the Board will be reimbursed for out-of-pocket expenses reasonably incurred when authorized by Board resolution, to travel on specific Board business. If a trustee is unsure as to what constitutes a reasonable expenditure, they should contact the individual who authorizes their claim prior to making the purchase.
- 4.4 Members of the Board will be reimbursed for all out-of-pocket expenses reasonably incurred while carrying out their responsibilities as Board members. These expenses may include:
- a) long distance telephone charges and other telecommunication charges (i.e. fax, internet access);
  - b) travel to school-based functions when requested;
  - c) travel to community functions when trustee presence is requested and the Chair has approved the attendance.
  - d) hospitality expense claims. Approval is at the discretion of the Chair of the Board and these expenditures should be accompanied with the names of hosted individuals and their role and the purpose of the hospitality is to be clearly stated.

Examples of expenses that would not be eligible would include:

- Community fundraising galas, charity functions, charitable donations or donations to schools;
  - Political activities or events;
  - Community gifts or expenses;
  - Advertising and promotion or re-election materials;
  - Personal expenses (i.e. entertainment, movie rentals, alcohol, dry cleaning, etc.).
- 4.5 Travel will be reimbursed at the kilometer rate provided by the Board Travel Rate Policy BU-3000.

- 4.6 Reimbursement of expenses incurred shall be based on Board Procedure BU- 3501. Claims should be filed on a monthly basis provided the claim is \$50 or more; claims of less than \$50 may be accumulated until such time as a \$50 claim can be filed; in any case claims for the previous fiscal year will be filed no later than September 30<sup>th</sup>.
- 4.7 A standard “Claim for Reimbursement of Expenses” form, as provided in Procedure BU-3501, will be signed by the trustee and forwarded to the appropriate individual for approval:
- a) The Chair of the Board certifies that individual trustee expense claims meet the requirements of board policy and approves payment of the claim;
  - b) The Superintendent of Business certifies that the Chair of the Board’s claims meet the requirements of board policy and approves payment of the claim.
- 4.8 Individual trustees will be consulted by the Chair of the Board or Superintendent of Business prior to any amendments being made to their expense accounts.
- 4.9 Any dispute concerning a trustee’s request for reimbursement may be referred by the Chair of the Board or the Superintendent of Business to the Board in public session, for direction.
- 4.10 The accounting department will confirm that the expense claim has received appropriate authorization before processing the payment.
- 4.11 All documentation related to expenses will be retained in accordance with the Board’s record retention procedures.
- 4.12 A summary list of individual trustee’s annual expenditures will be published on the Board web site.
- 4.13 The Board’s procurement process will be used to purchase supplies and office equipment necessary to perform the function of a trustee.
- 4.14 The Board will provide trustees with the following package of equipment if requested:
- a) a computer;
  - b) a printer;
  - c) a cellular device.

All of the equipment provided will be returned to the Board when the duties of the trustee cease.