



**DISTRICT SCHOOL BOARD
ONTARIO NORTH EAST**

Policy No. 3.1.7

Section 3.1: Finance

Related References: Education Act

Appendices: A + B

Approved: April 6, 2010

Revised: October 4, 2011

Review Date:

TITLE: TRUSTEE EXPENSE POLICY

1.0 Rationale:

It is the desire of the Board to reimburse Trustees for reasonable and appropriate expenses incurred in the performance their duties;

As elected officials, school trustees are guardians of the public trust and the establishment of a distinct trustee expense policy by school boards to promote financial integrity, accountability and transparency will improve public confidence in Ontario's public education system;

Pursuant to the Education Act (the "Act"), boards are permitted to provide honoraria to their trustees for their services and The Act deems one-third of the annual honorarium to cover a trustee's out-of-pocket expenses;

In addition to the honorarium, the Act also provides:

- Boards may establish a policy in order to reimburse trustees "for all or part of his or her out-of-pocket expenses reasonably incurred in connection with carrying out the responsibilities of a board member.";
- Boards are authorized to reimburse trustees for travel to and from a trustee's residence to a meeting of the board, or of a committee of the board, by either a per kilometre rate established by the board or for all or part of their reasonable out-of-pocket expenses incurred in connection with the travel;
- Trustees may be reimbursed for all or part of their out-of-pocket expenses incurred for travelling on specific business of the board provided that the board authorizes such travel by resolution;

It is reasonable to provide Trustees with equipment, supplies and services deemed necessary to perform their duties during their term of office.

2.0. Policy:

It is the policy of District School Board Ontario North East to reimburse Trustees for expenses incurred in performing their duties in accordance with the District School Board Ontario North East Travel, Meal and Hospitality Expenses Directive, administrative regulations and procedures as contained herein at rates established by the Board, that the rates be reviewed annually in November of each year for the next upcoming calendar year and that the equipment, supplies and services deemed necessary to perform their duties during their term of office be provided to Trustees.

ADMINISTRATIVE REGULATIONS

- 1.0 Reimbursement of Expenses** where prior approval of the Board through a duly passed motion has been granted to Attend Professional Development Conferences, Workshops, Seminars, and Training Courses away from the community in which the trustee resides or when the Chair and/or Vice Chair, at the discretion of the Director of Education has been requested to attend a meeting away from the community in which he/she resides,

Expenses for the following items shall be paid upon the submission of the approved form (Appendix A) accompanied by receipts for all expenses incurred:

NOTE: Credit card vouchers that are not accompanied by a receipt are not sufficient for reimbursement.

NOTE: (Reimbursement for alcohol is strictly prohibited)

1.1 Registration fee.

1.2 Hotel accommodation for the days of the event and the previous evening if necessary because of distance/weather: such accommodation to be at the hotel in which the event is taking place or in similar priced accommodations. Private stays with friends or family are acceptable and a cash payment or gift at an amount established by the Board may be provided to the friends or family.

1.3 Travel costs to and from the place in which the event is being held:

- if by air, economy class fare, or special discount fares if available, plus ground transportation:
- if by car, the current per kilometre reimbursement rate applied to the distance from community to community as established by an official Ontario or Canadian road map or economy air fare.
- parking fees for the days of the event and the previous evening if necessary.

- 1.4 Meals to the maximum of the rates established by the Board for breakfast, lunch and dinner where supported by receipts.
- 1.5 Other necessary and reasonable out-of-pocket expenses when supported by appropriate receipts.

2.0 Reimbursement of Expenses Incurred in the Performance of Trustee Related Duties

Expenses for the following items shall be paid upon the submission of the approved form (Appendix B) accompanied by receipts for all expenses incurred:

NOTE: Credit card vouchers that are not accompanied by a receipt are not sufficient for reimbursement.

NOTE: (Reimbursement for alcohol is strictly prohibited)

- 2.1 Hotel accommodation for the evening previous to performing the job related duties if necessary because of distance. Private stays with friends or family are acceptable and a cash payment or gift at an amount established by the Board may be provided to the friends or family.
- 2.2 Travel at the established rate per kilometre applied to the distance from community to community as established by an official Ontario or Canadian roadmap or other approved measurement.
- 2.3 Meals to the maximum of the rates established by the Board for breakfast, lunch and dinner where supported by receipts.
- 2.4 Other necessary and reasonable out-of-pocket expenses when supported by appropriate receipts.

3.0 Board Provided Equipment, Supplies and Services

NOTE: Credit card vouchers that are not accompanied by a receipt are not sufficient for reimbursement.

- 3.1 The Board will supply to each Trustee upon their election to the Board a computer, printer, cell phone and pay for either directly or by receipted and approved out-of-pocket expense for the supplies and services required to effectively perform their duties.
- 3.2 At the end of their term, Trustees will return all equipment to the Board unless they exercise their option to purchase the equipment at fair market value and take over direct payment for related supplies and services.
- 3.3 Fair market value for the purposes of item 3.2 shall be 10% of the original cost of the equipment. The minimum purchase price shall be \$200.

3.4 All services if any attached to the equipment will be transferred to an account to be directly paid by the Trustee.

4.0 Other Expenses Including Advertising and Promotion, Hospitality, Gifts and Attendance at Fundraising or Political Functions

4.1 Advertising and promotion is the responsibility of the Director of Education. Providing reasonably priced “thank you” gifts to those rendering a service to the Board is the responsibility of the Director of Education. No Trustee incurred costs will be considered for reimbursement.

4.2 Board sponsored hospitality will be limited to the annual recognition and retirement functions held by the Board to honour its long-serving employees and retirees. The Director of Education is hereby authorized to provide a cash bar at such events. The Board through the Director of Education will provide one bottle of red and one bottle of white wine at each table of 8. No Trustee incurred costs other than travel and accommodation will be considered for reimbursement.

4.3 The responsibility of providing reasonable gifts to long-service and retiring employees is the responsibility of the Director of Education. No Trustee incurred costs will be considered for reimbursement.

4.4 Any costs associated with attendance at any fundraising or political events are the responsibility of the Trustee attending and will not be considered for reimbursement.

5.0 Forms for the Submission of Trustee Travel Expenses

5.1 The form for the submission of approved professional development conference, workshop, seminar, training course or meeting travel expenses shall be as attached to this policy as Appendix A.

5.2 The form for the submission of all other approved expenses shall be as attached to this policy as Appendix B.

6.0 Submission and Approval of Trustee Expense Forms

6.1 The Chair of the Board shall certify that individual Trustee expense claims meet the requirements of board policy and approve payment of the claim;

6.2 The Superintendent of Business and Finance shall certify that the Chair of the Board’s expense claims meet the requirements of board policy and recommend that the Director approve payment of the claim;

6.3 The Chair of the Board shall certify that the Director of the Board’s expense claims meet the requirements of board policy and approve payment of the claim;

- 6.4 Should there be a dispute about the eligibility of any expense, e.g. if deemed as inappropriate or unreasonable, the affected party shall contest the decision during a public session of the board.
- 6.5 The appropriate expense claim form must be submitted within thirty days of the incurrance of the expense in the case of a conference or workshop or other such single occurrence event and fifteen days in advance of the conference or workshop if an advance is requested.
- 6.6 All other expense forms are to be submitted on a monthly basis before the second meeting of the month following the month the expenses were incurred.
- 6.7 Before a payment is processed, the accounting department shall confirm that the expense claim meets the requirements of Board policy and has received appropriate authorization.
- 6.8 Each Trustee's annual expenses shall be published in December of each year.
- 6.9 All documentation shall be retained in accordance with the Board's record retention policy.
- 6.10 No Trustee including the Chair of the Board shall have a Board purchasing card.

Appendix A

District School Board Ontario North East P.O. Box 1020 Timmins, Ontario P4N 7H7 Telephone (705) 360-1151 Facsimile (705) 268-7100	PROFESSIONAL DEVELOPMENT AUTHORIZATION & FINAL EXPENSE FORM
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Name	Address To Which Cheque Is To Be Sent If Not School
Workplace	
Date(s) of Professional Development Activity	Name & Place of Professional Development Activity

ADVANCED REQUIRED <input type="checkbox"/> Amount _____ If Direct Deposit, Employee # _____ ESTIMATED TOTAL COST _____	ACCOUNTING TO FORWARD REGISTRATION <input type="checkbox"/> (Please include completed registration form with this notice)
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CHECK as appropriate: SCHOOL P.D. <input type="checkbox"/> BOARD P.D. <input type="checkbox"/> OTHER P.D. <input type="checkbox"/>	<table style="width:100%;"> <tr> <td style="width:50%;"></td> <td style="text-align: right; padding: 5px;">FOR OFFICE USE ONLY</td> </tr> <tr> <td style="padding: 5px;"><input type="checkbox"/> Ministry Funds</td> <td style="padding: 5px;">_____</td> </tr> <tr> <td style="padding: 5px;"><input type="checkbox"/> Special Funding Acct#</td> <td style="padding: 5px;">_____</td> </tr> <tr> <td style="padding: 5px;"><input type="checkbox"/> Account Code #</td> <td style="padding: 5px;">_____</td> </tr> </table>		FOR OFFICE USE ONLY	<input type="checkbox"/> Ministry Funds	_____	<input type="checkbox"/> Special Funding Acct#	_____	<input type="checkbox"/> Account Code #	_____
	FOR OFFICE USE ONLY								
<input type="checkbox"/> Ministry Funds	_____								
<input type="checkbox"/> Special Funding Acct#	_____								
<input type="checkbox"/> Account Code #	_____								

Claimant's Signature _____	DATE _____
Principal's Signature _____	DATE _____
Superintendent of Schools or Designate's Signature _____	DATE _____

Account # _____	Vendor # _____
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FINAL EXPENSES			Totals
# of km	0	0.50	\$0.00
		# of Meals	
Meals:	Breakfast		
	Lunch		
	Dinner		
Registration (if NOT paid in advance by the Board)			Registration (if paid by Board) _____
Airfare (if NOT billed to the Board)			Airfare (if billed to Board) _____
Ground Transportation (taxi, rental with gas etc.)			
Accommodations:	No. of Nights	Rate per Night	
	0	\$0.00	\$0.00
Parking			
Other (please describe)			
TOTAL FINAL EXPENSES			\$0.00
TOTAL ADVANCE			
DUE FROM (TO) BOARD			\$0.00

**Meal Maximums
(must have receipts)**

Breakfast - \$20.00
 Lunch - \$25.00
 Dinner - \$35.00

I hereby certify the above statement of expenses to be correct and have not been charged on any Board visa.
 I confirm that I have not made a claim for any of these expenses from any other source.

Claimant's Signature _____	DATE _____
Principal's Signature _____	DATE _____
Superintendent of Schools or Designate's Signature _____	DATE _____

FOR OFFICE USE ONLY

NOTE: ACCOMMODATIONS: Maximum single rate at hotel or conference rate. Rate per night must include all taxes.
 MEALS: Receipts are required if claiming meals to the meal maximums

After approval: Superintendent or Designate Principal Employee Accounting (if advance required)
 Guideline for completion is available on DocuShare

DISTRICT SCHOOL BOARD ONTARIO NORTH EAST

P. O. Box 1020
 Timmins, ON P4N 7H7
 Tel: (705) 360-1151
 Fax: (705) 268-7100

STATEMENT OF
 TRAVELLING EXPENSE

Name		Address To Which Cheque Is To Be Mailed		FOR DIRECT DEPOSIT PLEASE INCLUDE YOUR EMPLOYEE#				
Workplace								
Date	Car/Km	Rate	Total	To & Return	Purpose	Meals	Other	Total
		0.50	0.00					0.00
		0.50	0.00					0.00
		0.50	0.00					0.00
		0.50	0.00					0.00
		0.50	0.00					0.00
		0.50	0.00					0.00
		0.50	0.00					0.00
		0.50	0.00					0.00
		0.50	0.00					0.00
		0.50	0.00					0.00
		0.50	0.00					0.00
		0.50	0.00					0.00
		0.50	0.00					0.00
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		0.50	0.00					0.00
		0.50	0.00					0.00
		0.50	0.00					0.00
		0.50	0.00					0.00
		0.50	0.00					0.00
		0.50	0.00					0.00
		0.50	0.00					0.00
		0.50	0.00					0.00
		0.50	0.00					0.00
		0.50	0.00					0.00
		0.50	0.00					0.00
		0.50	0.00					0.00
		0.50	0.00					0.00
		0.50	0.00					0.00
							Duc	0.00

For Car Pool Purposes: On the line below, please print the names of the people that have car pooled with you.

NOTE: Receipts for all meals and other expenses are to be submitted with this statement.

I hereby certify the above statement of expenses to be correct and have not been charged on any Board visa.
 I confirm that I have not made a claim for any of these expenses from any other source.

Meal Maximums
 (must have receipts)
 Breakfast - \$20.00
 Lunch - \$25.00
 Dinner - \$35.00

Claimant's Signature _____
 Date _____
 Approved by _____
 Date _____

A/P NO. _____
 VENDOR NO. _____
 CHEQUE NO. _____