

Reimbursement of Board Business Expenses for Trustees and External Members of Board Committees	
Adopted: November 6, 2007	Last Reviewed/Revised: June 16, 2021
Next Scheduled Review: 2023-2024	
Associated Policies & Procedures: I-24 Fraud Management VI-24 Fraud Management I-35 Trustee Honoraria I-23 Catholic School Councils and Catholic Parent Involvement Committee VI-84 Catholic School Councils and Catholic Parent Involvement Committee III-13 Corporate Purchasing Card Distribution and Usage VI-86 Corporate Purchasing Card Distribution and Usage Procedure VI-45 Mobile Cellular Device Operating Procedure VI-73 Meal and Hospitality Expenses for Employees at Board Sanctioned Events Procedure	

Purpose

To describe the terms and conditions under which an expense incurred by a trustee, student trustee, or external members of Board committees; in the course of discharging Board-recognized duties and responsibilities in accordance with the Education Act and its amendments, will be approved by the Board.

Application and Scope

This operating policy applies only to approved expenses incurred by a Trustee or Student Trustee of the Board or an external member of one of the Board’s standing committees (e.g. Audit Committee, SEAC, CPIC) when performing Board recognized duties and responsibilities.

References

Education Act and Regulations

- Education Act, Section 171(17): Powers of Boards – Membership Fees and Travelling Expenses

- Education Act, Section 191.2: Expenses

[Broader Public Sector \(BPS\) Expenses Directive](#)

[Broader Public Sector Perquisites Directive](#)

[Trustee Expense Guideline](#) (gov.on.ca)

Principles

- The Board is committed to supporting Trustees while representing students' interests, the community and promoting the Halton Catholic District School Board's mission. It is recognized that in carrying out their responsibilities, Trustees may incur eligible expenses for which they will be reimbursed.
- Where appropriate, Trustees, Student Trustees, and Board committee members are entitled to be reimbursed for approved out-of-pocket expenses incurred for an official duty, function or on behalf of the Board and deemed reasonable and appropriate in the circumstances in which the expense is incurred.
- The Board will reimburse Trustees, Student Trustees, and Board committee members for travel, meals, accommodations and other business eligible expenses incurred while on Board business.
- Reimbursement for extraordinary or unusual expenses must be pre-approved by the Superintendent (or Resource to the Committee), Superintendent of Business Services or Chair of the Board, as appropriate. For expenses to be reimbursed, these must be appropriately authorized and approved. The expenses must be reasonable and relevant to the Board sanctioned event or business activity and be accompanied by appropriate proof of payment.
- Trustees, Student Trustees, and Board committee members make every effort to contain business expenses by sharing transportation whenever possible or selecting the most economical mode of travel. Where hotel accommodations are required, a standard room is booked unless one is not available.
- For travel outside of the Province of Ontario, an Information Report will be submitted to the Board regarding the conference details, including expenses, potential impact to current board practices, and any potential benefits to the system.
- The Board recognizes the moral, ethical and monetary value of responsible financial stewardship of the Board's resources as it relates to expenses claimed for reimbursement.
- Personal expenses are not permitted.
- Expenses related to political activities or event are not reimbursed.
- The Board assumes no obligation to reimburse expenses that do not comply with this policy.

Requirements

- Trustees, who are issued a Board Purchasing Card (P-card) in accordance with the Board's Corporate Purchasing Card Distribution and Usage Policy and Administrative Procedures, should use it to pay for approved expenses whenever possible.
- Submission of Board-related expenses require the following information, handwritten by the purchaser on the back of the original itemized receipt or detailed on the P-card reconciliation sheet:
 - Event name/Expenditure
 - Names/Roles of participants
 - Reason for expense
- Approval for reimbursement of expenses shall be provided by:
 - Superintendent (or Resource to the Committee) for external members of a Board standing committee (i.e. CPIC, SEAC)
 - Chair of the Board for Trustees
 - Superintendent of Business Services for the Chair of the Board
- Reimbursement for expenses where receipts are not provided by the vendor or are lost requires the Trustee to submit in writing the event name, expense, names of participants, the reason for the expense, and include the signature of the Chair of the Board or the Superintendent of Business Services.
- The Director of Education, Superintendent of Business Services or Chair of the Board may request additional information regarding conference expense details and possible future changes to our system's practices and benefits, which will be presented to the Board through an Information Report at a subsequent Board meeting.
- For travel outside of the Province of Ontario, an Information Report will be submitted to the Board regarding the conference details, including expenses and possible future changes to our practices and benefits to our system.
- All expense claims, both those using a Board P-card and those submitted for reimbursement, must have signed approval. The Chair of the Board must approve Trustee expense claims. The Superintendent of Business Services must approve the Chair of the Board's expense claims.
- All expense claims must be submitted and approved within 30 days of the end of the fiscal year in which the expenses were incurred and shall be paid promptly.
- All expense claims are subject to audit by the Board.
- All expenses not approved or not deemed as Board-related business by the Superintendent (or Resource to the Committee), Director of Education, Chair of the Board or Superintendent,

Business Services under the provisions in accordance with the Education Act, and its amendments, will not be eligible for reimbursement.

- The following expense items, where appropriate, are those for which claims may be submitted: to the Board as approved expenses while on Board business.

1. Technology

At the beginning of each elected term, each Trustee will be provided with technology equipment from an approved list, which includes:

- one (1) laptop/desktop and relevant software programs*;
- one cellular device (i.e. Smartphone) (not provided for Student Trustees)

All items must be returned to the Board and all expenses will cease to be covered upon the Trustee's end of term or date of resignation from the Board.

Student Trustees will receive one (1) laptop/desktop and relevant software programs.

* Re-elected Trustees' computer hardware will be replaced/upgraded as per the Board's refresh cycle.

2. Out-of-pocket business expenses

- A Trustee can expense a maximum of \$3,000 during a school year (does not include expenses charged to central Trustee accounts) in connection with carrying out their responsibilities as a Board member.

3. In addition to the \$3,000 budget, the following expense items, where appropriate, are those for which claims may be submitted to the Board as approved expenses while on Board business:

- Eligible mileage expenses;
- All costs incurred by a Trustee at annual conferences, professional development sessions, meetings and events related to discharging their responsibilities. These items are approved at the discretion of the Chair;
- As per the Trustee Expense Guidelines developed at the November 8, 2011, Policy Committee Meeting (Appendix A).

4. Mileage expenses

- The rate per kilometre paid, to be reviewed annually, is established by the Board based on the Canada Revenue Agency deemed reasonable rate, taking into consideration the following assumptions and conditions:
 - a) That the rate and/or amount paid is calculated to cover all operating expenses of the vehicle, including depreciation, insurance, interest, license, fuel, oil, tires and maintenance;
 - b) The rate paid relieves the Board of any further obligation for costs or expenses resulting from accidents, fines, or other extraordinary costs incurred while the vehicle is being operated on Board business.
- Mileage expenses will be reimbursed to Trustees and/or external members of Board committees, as applicable, due to attendance at an activity where mileage is incurred in

discharging their responsibilities.

- Trustees will be reimbursed for mileage to/from Board meetings and other Board related business from/to their home.

5. Toll Fees

- Where necessary and approved by the Chair of the Board or the Superintendent of Business Services, toll fees may be claimed. Transponder fees will not be reimbursed.

6. Other Travel Within and Outside the Province/Country

- Transportation is provided on rail and/or economy or equivalent flight with transportation service to and from the airport/train station. If a private vehicle is authorized and used, mileage is paid to the driver in accordance with Board policy rates. Participants shall make every effort to share transportation.

7. Accommodations

- Whenever possible, all hotel reservations will be made four (4) weeks in advance, and hotel accommodation costs will be charged to the Board's P-card or reimbursed to the individual. It is understood that staff require a minimum of four (4) weeks advanced notice from attendees to facilitate travel arrangements.
- All hotel reservations for Student Trustees shall be made by Board staff.
- Where appropriate, hotel reservations will be confirmed to attendees employing a confirmation number, which will be provided to the attendee prior to the function.
- It is also required that, if available, a standard room is the set option for accommodation.

8. Professional Development/Conference Fees

- Annually, the Board will establish a budget for Trustee conference/professional development (conferences, workshops, seminars). All costs associated with a conference are to be charged against the conference/professional development budget.
- Trustees shall secure the necessary approval where appropriate, from the Chair of the Board or Superintendent of Business Services as appropriate, to attend any function for which reimbursement of expenses is sought from the Board.
- Trustees will be reimbursed for the following expenses incurred:
 - Hotel room charges (standard room);
 - Registration fees for approved conferences (whenever feasible, registration fees will be prepaid by the Board);
 - Meals (including tax and gratuities up to maximum meal reimbursement rates (receipt must be provided));
 - Taxi costs;
 - Parking fees, and
 - Train/airline tickets when determined to be the most practical mode of transportation for the event at standard pricing. Airfare will be reimbursed up to the cost of economy or equivalent.

The following expenses will not be covered:

- Meals when they are provided through the conference;
- Movies/entertainment/recreation charges;
- Charges incurred by a family member/guest;
- Alcoholic beverages;
- Parking tickets or Traffic Act violations;
- Personal gifts.

9. Parking

- Parking costs for Board related business will be eligible when supported with receipts or an explanation in the case of metered parking.

10. Meals

- Meal expense while away on business will be reimbursed at actual cost up to a maximum of \$75.00 (CDN) per person, per day, including taxes and gratuities. The lesser of the actual cost or the maximum will be reimbursed. This rate is not a per diem rate.
- Gratuities will be capped at 15%, except where the restaurant applies an automated gratuity above 15%.
- Extenuating circumstances will be considered on an individual basis and require the Chair of the Board or the Superintendent of Business Services' approval.

11. Telephone Calls

- Telephone calls (within Canada) for Board related business are eligible expenses.
- Outofcountry long-distance and cellular charges will not be reimbursed unless approved by the Chair for Board-related business.

12. Alcohol

- Alcohol is not an eligible Trustee and/or external members of Board committees expense unless it is included in the conference or event cost by the organizer/sponsor.

13. International Travel

- Expenses for any travel outside of Canada and the United States will not be reimbursed.

14. Other Expenses

- When accompanied by an explanatory note, other expenses are eligible Trustee and/or external members of Board committee expenses when approved by the Superintendent (or Resource to the Committee), Director of Education, Chair of the Board or Superintendent of Business Services, as appropriate.
- Office supplies for Board related business are eligible Trustee expenses where/when they are not available using the Board's regular procurement process.
- Mailing and photocopying for Board related business are eligible trustee expenses where/when they are not available through the Board.

15. Donations

Donations, by any Trustee, to any groups or individuals will not be reimbursed, except when the donations are made on behalf of the Board of Trustees if approved in advance by resolution of the Board of Trustees.

All expense claims must be submitted and approved within thirty (30) days of the end of the fiscal year and will be paid promptly and posted on Board's website.

- 16.** The Superintendent of Business Services, in collaboration with the Chair of the Board, will make available a summary report of individual Trustee expenses annually in December for the previous budget year.

The summary report will include the following expense categories:

- Honorarium
- Office supplies
- Conferences and professional development
- Travel expenses
- General expenses
- Cell phone
- Office equipment
- Internet
- Legal fees
- Meeting expenses (e.g. hospitality)

APPROVED: Regular Meeting of the Board

AUTHORIZED BY: _____
Chair of the Board

APPENDIX A

TRUSTEE EXPENSE GUIDELINES BOARD REPRESENTATION AND TRUSTEES ATTENDANCE AT EVENTS

The guidelines are intended to identify expenses that are eligible for reimbursement, that are consistent with commonly held values and accepted practices that are not perceived as excessive.

Trustees are often called to attend numerous functions throughout the year. Trustees may also choose to attend events and/or conferences that are of interest to them. As stewards of the Board, they must uphold the Board's Mission statement and its' governing values whereby: *The Halton Catholic District School Board, in partnership with home and Church, is dedicated to providing excellence in Catholic education by developing Christ-centred individuals enabled to transform society.*

In addition to the honorarium, the Act provides that 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 or for reasonable out-of-pocket expenses incurred in connection with the travel. Boards may also pay for expenses and membership fees of any member of the Board to attend meetings of an educational association. These expenses are addressed in Board Policy I-34 (B)

Reimbursable expenses can be classified as those that are related directly and/or indirectly to Board business. For the purposes of clarification, within these guidelines, events have been placed into five categories: Board Business; Board-Related Business; Community; Local; and Professional Development/Trustee-Liaison.

Board Business:

Examples of events that may be related to Board Business include Trustee Association meetings or events and/or Board or committee meetings. The costs associated with these events are covered through the Board budget. Such events include, but are not limited to:

- CCSTA Conference
- ICE Symposium
- OCSTA Conferences and Seminars

Board-Related Business:

Board-Related events are usually hosted by the Board and/or held in partnership with the Board. The costs associated with these events are covered through the Trustee's allocated budget. Such events include, but are not limited to:

- Board Recognition Night (optional)
- Events in support of the Halton Catholic Children Foundation (optional)
- Parent Conference

Community Events:

The Board is committed to creating and promoting opportunities for community outreach. It is in the interest of the Halton Catholic District School Board that its presence is visible within the community at community events. The Board, through the office of the Director and/or the Chair of the Board, may determine that it is advisable to attend or be represented at such events.

Examples of community events where the Board would cover the costs associated with these events by purchasing tickets or a table include, but are not limited to:

- Burlington and Oakville Prayer Breakfasts
- CYO Dinner
- Father Fogarty Awards
- Halton Food for Thought Breakfast Gala
- Halton Multicultural events
- Halton Pro-Life Dinner
- HIEC's Spring and Fall Breakfast
- Breakfast with the Mayor

Local Events:

At times, trustees are invited to attend local events within their respective jurisdiction. These events benefit from having local trustee representation and provide opportunities for trustees to remain connected to, and active within their local community and parishes.

The costs associated with these events are covered through the trustee's allocated budget. Such events include, but are not limited to:

- Local Municipal Celebrations (Civic Remembrance Day Celebrations, etc...)
- School-related events such as Spaghetti dinners or yearly BBQ
- Parish Celebrations

Professional Development / Trustee Liaison:

Trustees are often invited to attend seminars/workshops. The costs associated with these sessions, although attendance is voluntary, can be covered through the trustee's respective budget allocation. Trustees may also choose to pursue learning opportunities related to their role as school trustee. These events must be approved by the Chair of the Board. Such events include, but are not limited to:

- Ontario Association of Parents in Catholic Education
- Ontario Catholic Student Leadership Conference
- When Faith Meets Pedagogy
- People for Education

Unreasonable Expenses:

Examples of events that would not be directly supported by the Board, nor eligible for reimbursement for individual trustees include, but are not limited to:

- Partisan Political events
- Events that are contrary to the governing values of the Halton Catholic District School Board
- Events that are contrary to the tenets and teachings of the Catholic Church