



Policy Section: **Trusteeship and the Board**

Policy Name: **Expenditures of Trustees & Appointed Members**

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Policy Statement

It is the policy of the Keewatin-Patricia District School Board that trustees and appointed non-trustee members of Board committees be reimbursed for reasonable, authorized expenses incurred in the course of fulfilling their duties on behalf of the Board.

Rationale

The Education Act permits the Board to reimburse trustees and non-trustee members of Board committees for:

- i) Travel expenses to attend Board and committee meetings;
- ii) Out-of-pocket expenses for other travel authorized by the Board;
- iii) Other out-of-pocket expenses reasonably incurred in connection with carrying out the responsibilities of a board or committee member

Given the large geographic area and remote location of the Board, it is necessary for trustees and committee members to incur travel and other expenses to participate effectively and to carry out their responsibilities on behalf of the Board.

Guidelines

1.0 Scope

- 1.1 This policy applies to the following individuals: elected trustees, student trustees, trustees appointed to represent the interests of First Nation students, appointed non-trustee members of Board committees, and School Council members. This policy does not apply to employees of the Board or volunteers acting under the direction of Board employees (see Policy #602).

Cross Reference:
Policy 602, Travel and Meeting Expenses

Date Approved: October 13, 2009

Committee Responsibility:

Review by: 2011



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2.0 Claims for Reimbursement

- 2.1 Claims for reimbursement of expenses, with *original* receipts attached, must be submitted to the appropriate approving authority using the designated expense claim form. Where a credit or debit card was used, the itemized/detailed sales slip must be provided. The approving authority will determine the amount of reimbursement to be made on the basis of policy guidelines and rates approved by the Board.
- 2.2 With respect to the above requirement for original receipts, where original receipts are not available because they have been submitted to the Ministry of Education or other funding agency, photocopies of receipts will be accepted at the discretion of the approving authority.
- 2.3 Expense claims should be submitted on a monthly basis. Individuals may not be reimbursed for expenses submitted more than 2 months after the end of the month in which they were incurred.
- 2.4 Approving authorities for claims for reimbursement of expenses are as follows:

<u>Claimant</u>	<u>Certifies Policy Compliance</u>	<u>Approves Payment</u>
Board Chair	Supt. of Business	Director of Education
Trustee	Board Chair	Board Chair
Committee Member	Board Chair	Board Chair
School Council Member	School Principal or Supt. of Education	Supt. of Education

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3.0 Cash Advances

- 3.1 Except as noted below, cash advances are not provided for the purpose of travel and meeting expenses. Trustees and individuals who are expected to regularly incur travel and meeting expenses may be provided with a board purchasing card to reduce their personal cash outlays in the performance of their duties.

- 3.2 In order to avoid financial hardship, a cash advance may be granted to an individual that has been authorized to incur travel and meeting expenses, upon the approval of the Director of Education or designate (e.g. a student trustee or committee member traveling to a conference outside the jurisdiction of the Board.)

4.0 Purchasing Cards

- 4.1 In recognition of the need to trustees in our jurisdiction to incur significant expenses for travel, meals and other items to carry out their duties, trustees may be issued board purchasing cards with a credit limit of \$2,000.00.

- 4.2 Trustees accepting purchasing cards will be required to sign the standard cardholder agreement and submit detailed card receipts to the Chair of the Board or designate with explanations on a monthly basis. For all purchasing card transactions, the itemized/detailed sales slip must be provided. Trustees not in compliance will have their cardholder privileges revoked.

5.0 Direct Billing and Direct Payments

- 5.1 The Director of Education or appropriate Superintendent may authorize the following, provided other required authorizations are in place:
 - i) Direct payment of registration fees on behalf of an individual for a specific event.

 - ii) Purchase of travel tickets on behalf of an individual for a specific event.

 - iii) Purchase of standard equipment, supplies, & services for trustees (e.g. computer, fax, printer, telephone/fax line, Internet service.)

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5.2 Processing of any direct billings and payments must be approved by the Director of Education or the appropriate Superintendent.

5.3 The Board is to be reimbursed for any ineligible expenses included in direct billings.

6.0 Travel and Meals

6.1 Reasonable out-of-pocket and automobile per-kilometer expenses for authorized travel may be claimed for reimbursement and the amounts paid are subject to maximums and/or rates established from time to time by Board resolution (see Appendix A).

6.2 Travel within the jurisdiction of the Board shall be by Board-owned vehicle or, where a Board-owned vehicle is unavailable or impractical, by personal vehicle or rental vehicle. Individuals using personal vehicles will receive a per-kilometer allowance for authorized travel beyond normal home to work travel. Individuals claiming a per-kilometer allowance may not claim vehicle operating expenses (e.g. gasoline, repairs) for the same trip. The Board will not reimburse fines for traffic and parking violations. Individuals opting to accept reimbursement of gasoline costs-only shall claim them on an expense claim form and shall not use a Board purchasing card to buy gasoline for a personal vehicle.

6.3 It is expected that individuals travelling outside the jurisdiction of the Board will use the most cost-effective means of travel. If a personal vehicle is used, the approving authority may determine that the amount eligible for reimbursement is the lesser of the regular allowance per kilometer plus other allowable expenses and the applicable commercial fares.

6.4 Amounts claimed for accommodation, commercial transportation, registrations, and miscellaneous expenditures must be supported by *original* invoices or receipts. Amounts claimed for meals are subject to maximums established from time to time by the Board, and *original* receipts are required for any meal that exceeds an amount established from time to time by the Board. Meals cannot be claimed in situations where an alternative meal is provided at no expense to the individual (e.g. as part of a conference package).

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- 6.5 Individuals are expected to travel in the most practical mode (such as sharing vehicles, using Board vehicles, obtaining reduced air fares, etc.). Approving authorities may limit reimbursement amounts where this practice has not been followed. Preference shall be given to services offering specifically negotiated (e.g. "government") rates.
- 6.6 Certain expenses may be paid for directly from board accounts (e.g. airfare) Individuals are expected to pay all other travel and meal expenses and claim reimbursement for approved amounts (less any amounts charged to a board purchasing card.)
- 6.7 Meal expenses can be claimed for reimbursement if:
 - i) The individual is required to remain overnight at a location other than their home, or
 - ii) The individual is required to be more than 40 km from his/her home or normal work location at the regular meal time.
- 6.8 Reasonable personal telephone expenses to the individual's home community can be claimed provided the individual is required to remain overnight at a location other than their home. Individuals are encouraged to use calling cards to limit the cost to the board and maximize available calling time.
- 6.9 In certain situations, the approving authority may approve a claim for an expense in excess of the specified maximums, provided supporting *original* invoices or receipts are presented with explanation and the expenditure is for Board business purposes. Such situations would include purchasing meals for other persons and purchasing meals in high host locations (e.g. downtown Toronto). Whenever possible, this approval should be obtained in advance.
- 6.10 The cost of alcoholic beverages may only be claimed in conjunction with eligible meals and is included in the maximum allowable expense in respect of the meal being claimed. The amount being claimed for alcoholic beverages, if any, must be reasonable in relation to the total cost of the meal in the sole opinion of the approving authority.

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6.11 Authorization

i) Trustees

Travel to meetings and other travel on Board business, including incurring related meal expenses, within the jurisdiction of the Board is deemed to be authorized. Travel outside the jurisdiction of the Board must be authorized by specific Board resolution.

ii) Board Chair

Travel to meetings and other Board related travel within the jurisdiction of the Board is deemed to be authorized. Travel outside the jurisdiction of the Board on the business of the Board is deemed to be authorized. The Board Chair will keep the Board informed concerning outside travel.

iii) School Council Members and Non-Trustee Committee Members

Travel to regularly scheduled committee members is deemed to be authorized. Any other travel or meal expense must be authorized by specific board resolution.

7.0 Meeting Expenses

7.1 In some situations it may be more efficient and/or economical to locate a meeting in an outside facility and/or to provide meals for meeting participants. These situations must be authorized in advance by the Director of Education or Superintendent, as appropriate, who will issue a purchase order or other written authorization for processing purposes.

7.2 Invoices for meeting accommodation and related meals must be approved by the authorizing official.

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8.0 Other Expenses

8.1 Office Expenses

Trustees may be provided with the following standard items at board expense during their term of office for use on board business:

- i) laptop computer
- ii) multi-function fax/ printer/ phone
- iii) telephone/ data line
- iv) Internet service
- v) desk and chair
- vi) reasonable office supplies (printer ink, stationery items)

The Board Chair shall be supplied with a cell phone and a calling plan to cover calls taken or made on board business. Any incremental costs associated with personal use of the phone shall be reimbursed to the board on a timely basis.

Requests for any other equipment, supplies, or services by individuals may be considered and approved by the Board at its discretion.

8.2 Child Care

Trustees may claim out-of-pocket expenses for child care (children 12 and under) incurred as a result of attending meetings or conferences on behalf of the Board. The total amount claimed cannot exceed \$500 per year (December 1 to November 30).

8.3 Miscellaneous

Individuals seeking reimbursement for any other type of expense should obtain approval from the Board, preferably in advance. Unless board approval is obtained by specific resolution, the claim shall be denied. For clarification, the following expenses are deemed **ineligible**:

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- i) donations and fund raising events of other organizations
- ii) loss of wages or vacation time
- iii) political activities or events
- iv) household expenses

9.0 Budgeting and Reporting

9.1 An annual budget for trustee expenses shall be prepared and approved as part of the annual budget estimates process for the Board. The budget shall include provisions for:

- i) travel, accommodation, and meal costs
- ii) meeting costs
- iii) professional development including trustee conferences
- iv) equipment costs
- v) telephone and data line costs
- vi) advertising costs for board & committee meetings
- vii) miscellaneous costs including gifts of appreciation, condolences, etc.

9.2 An annual report on actual expenses incurred versus budget shall be presented to the Board and posted to the Board website following the approval of the annual financial statements of the Board.

10.0 Audit

10.1 The Superintendent of Business is responsible for the periodic review and audit of travel and meeting expenditures to ensure adherence to this policy. The results of the review and audit shall be reported to the Audit Committee.

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