



Trustee Expense Reimbursement

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Administrative Procedures

This administrative procedure establishes criteria and procedures for the reimbursement of expenses incurred by trustees while performing duties on behalf of the St. Clair Catholic District School Board. The Board assumes no obligation to reimburse expenses that are not in compliance with these procedures. All amounts paid are subject to budget restrictions set annually by the Board and include expenditures from all sources of funding.

1. Responsibility

- 1.1. The Treasurer of the Board will be responsible for the implementation of this policy and procedures and ensuring the trustees' compliance.
- 1.2. The Treasurer of the Board or designate will inform the trustees of changes to mileage reimbursement rates on an annual basis and ensure that trustees have access to the most current electronic expense claim submission forms.
- 1.3. The Financial Services department will ensure approved expense claims are processed in a timely manner.
- 1.4. The Information Services department will coordinate the distribution of equipment and activation of services at the commencement of the trustees' term of office.

2. Expectations

- 2.1. Expenses must be considered reasonable and appropriate in order to be eligible for reimbursement. In other words, the expenses must be consistent with common values and accepted practices and will not be perceived as excessive.
- 2.2. The reimbursement process must be transparent and accountable with the necessary controls and approvals in place.
- 2.3. Options for meetings and professional development, such as audio or video conferencing, should be considered before attending the event in person.



3. Travel Costs – Personal Automobile

- 3.1. Trustees will be paid mileage for authorized travel to/from their home and the location of the meeting or Board event.
- 3.2. Carpooling to common destinations is encouraged.
- 3.3. Trustees will be reimbursed at a rate per kilometre. This rate will be reviewed annually by the Treasurer of the Board and adjusted accordingly.
- 3.4. Trustees using a personal vehicle while on Board business are to adhere to the following guidelines:
 - a) The vehicle must be insured at the vehicle owner's expense for personal vehicle liability.
 - b) It is the driver's responsibility to satisfy themselves whether their motor vehicle insurance coverage should include coverage for business use of the vehicle.
 - c) The Board will not reimburse the costs of insurance coverage for business use, physical damage or liability.
 - d) The Board is not responsible for reimbursing deductible amounts related to insurance coverage.
 - e) In the event of an accident, trustees will not be permitted to make a claim to the Board for any resulting damages.

4. Travel Costs – Other

- 4.1 The use of a rental car/taxi service in lieu of a personal vehicle will be approved provided the cost, including rental, insurance and fuel, is less than the personal automobile reimbursement cost or the need is on an emergency basis. Collision damage waiver coverage should be waived when offered by the rental company, as the Board carries insurance coverage for rental vehicles. The insurance costs cannot be claimed as a travel expense. Luxury vehicles are prohibited. To avoid higher gasoline charges, a rental car must be re-fueled before returning it.
- 4.2 Trustees may use methods of travel (i.e. air/train fare) in which case they will be reimbursed based on actual cost as supported by an invoice. The cost must be no greater than the amount incurred when using a personal automobile. An explanation must be included where other than an economy fare is being claimed.
- 4.3 Taxis, parking costs and toll charges will be reimbursed based on actual receipts.
- 4.4 The Board will not reimburse parking fines, tickets for traffic violations or vehicle operating expenses (i.e. gasoline, repairs).
- 4.5 Cash advances will not be provided.
- 4.6 Foreign Exchange – out-of-pocket expenses will be reimbursed in Canadian funds at the current rate of exchange.



- 4.7 Travel outside of the Province of Ontario requires the prior approval of the Chair of the Board and the Director of Education.

5. Hotel Accommodation

- 5.1. Allowable expenses must be supported by a detailed original hotel invoice; credit card slips are not acceptable. Items reimbursed include:
- a) Accommodation in a standard room – no additional reimbursement will be made for suites, executive floors, or concierge levels
 - b) A maximum of \$30 per night for gratuitous lodging expenses when staying with family or friends – no receipt is required
 - c) Business telephone calls, faxes
 - d) Reasonable personal telephone calls
 - e) Parking – If a receipt is not available (i.e. meter parking), a full explanation of the cost is required
 - f) Internet services
 - g) Photocopy services
 - h) Tips and gratuities
 - i) Hotel food service (itemized receipt required)
- 5.2. Non-Allowable expenses include:
- a) Movies and video rentals
 - b) In-room mini-bar, water, snacks
 - c) Bar charges
 - d) Fitness facility charges
 - e) Charges incurred by a family member or guest
 - f) Other non-business-related expenses

6. Meals

- 6.1 Reasonable and appropriate actual meal expenses will be reimbursed if the expense is incurred when the trustee is on Board business.
- 6.2 Actual detailed receipts must be provided to support the claim. Credit card receipts are not acceptable.
- 6.3 Reimbursement for alcohol is not permitted. Alcohol purchased for special events may be purchased by the Director of Education. (i.e. Inaugural / annual Board meetings, Annual Board-wide retirement recognition events, etc.)
- 6.4 Meal Guidelines per person (including taxes and gratuities) to a maximum of:

Breakfast	\$25.00
Lunch	\$30.00
Dinner	\$50.00



- 6.5 Where the trustee cannot reasonably purchase a meal within these limits, the Chair of the Board and the Treasurer of the Board may approve an additional meal expense.
- 6.6 For a full day of meal claims (breakfast, lunch and dinner), trustees have the discretion to allocate the daily three meal rates among meals.

7. Professional Development

- 7.1. Registration fees for conferences and workshops related to Board business will be paid directly by the Board or reimbursed if approved by the Chair of the Board.
- 7.2. Trustees will be reimbursed for travel to conferences, workshops and other events as approved by the Board.
 - a) Attendance at the Annual General Meeting and Regional Meetings of the Ontario Catholic School Trustees' Association is deemed approved for all trustees.
 - b) Attendance at the Annual Chair and Vice-Chair Conference is deemed approved for the Chair and Vice-Chair of the Board.
 - c) Attendance at the Annual General Meeting of the Canadian Catholic School Trustees' Association is deemed approved subject to budget.
- 7.3. Other approved costs incurred while attending conferences and workshops related to Board business will be reimbursed if approved by the Chair of the Board.
- 7.4. If the event registration fee includes meals, trustees will only be reimbursed for meals not provided as part of the event package.
- 7.5. The Board shall not incur any additional expense as a result of a trustee's spouse attending a conference, workshop or any other event.

8. Equipment / Support Services

- 8.1 Trustees may select to be provided with the following equipment for use during their term of office:
 - a) Laptop computer and printer
 - b) High speed internet service with wireless connection
 - c) Chair / Vice-Chair – Handheld communication device (i.e. Cellular phone including connection fees, air time and long distance coverage)
- 8.2 Regular ongoing maintenance and support will be provided by the Board during the trustee's term of office.
- 8.3 All equipment will be returned to the Board at the end of the trustee's term of office or it can be purchased by the trustee at fair market value as determined by the Board.
- 8.4 All communication services will be terminated at the end of the trustee's term of office.
- 8.5 Printer paper, printer cartridges and other office supplies will be provided by the Board.



- 8.6 The Treasurer and Chair of the Board may approve alternate equipment/services to those identified in 8.1 provided there is no increase in cost to the Board.
- 8.7 Where a trustee requires additional equipment / support services as a result of a disability or special need, these expenses will be covered by the Board.

9. Reimbursement Procedures / Reporting

- 9.1 Expense claims must be submitted on the appropriate Board prescribed forms. The "*Mileage Report*" is to be used for all mileage claims and the "*Expense Report*" for all other expense reimbursement requests. Electronic templates of these forms will be provided to the trustees.
- 9.2 The expense claim form should include:
 - a) original detailed receipts, clearly showing costs and applicable sales taxes, to support the eligible expense;
 - b) description and reason for the expense
 - c) the specific budget code to be charged;
 - d) a copy of conference or workshop registration package if applicable; and
 - e) original signature of the claimant to certify the expense claim.
- 9.3 Ineligible Expenses include:
 - a) Donations to community groups or charities.
 - b) Donations to schools.
 - c) Donations to political activities or events.
 - d) Reimbursement of personal expenses.
- 9.4 Where original receipts are not available because they have been submitted to the Ministry of Education or other funding agency, electronic copies of receipts will be accepted. If submitting electronically the claimant must retain copies of receipts until final payment is reimbursed by the Board.
- 9.5 At a minimum, expenses are to be summarized on a claim form monthly to the Financial Services Department, Attention: Accounts Payable for processing. Approved claims should be received within two calendar months. (Example: Expenses submitted on an approved January claim form to be received in Accounts Payable by March 31st). After the close of the August 31 year-end, expense claims are to be submitted within ten (10) business days. A written explanation is required if not submitted within the timeframes.
- 9.6 Claimants are required to repay any overpayments that may have been made in error. This may be resolved by deducting the amount from a subsequent expense claim.
- 9.7 Approvals Required:
 - a) The Chair of the Board will approve all trustee mileage and expense reports.
 - b) The Director of Education will approve the Chair of the Board's expense reports.



- c) The Treasurer will review all trustee (including the Chair of the Board) expense reports for compliance with board policy prior to authorizing their processing for payment.
- 9.8 Should there be a dispute about the eligibility of any expense, the trustee may contest the decision during a public session of the Board.
- 9.9 Summary information about allowable trustee expense reimbursement will be made publicly available on an annual basis by the Treasurer of the Board.
- 9.10 All documentation shall be retained in accordance with the Board's record retention guidelines.

10. Additional Information

- 10.1 The St. Clair Catholic District School Board is committed to the principles of equity and inclusive education, consistent with our Catholic teachings, which value and promote human rights and social justice in all Board policies, programs, guidelines, operations and practices.

References

Ministry Memorandum 2009:B8 – Trustee Expenditure Guideline
Ontario Education Act and Regulations
Management Board of Cabinet – Broader Public Sector Expenses Directive, January 2020
Management Board of Cabinet - Travel, Meal and Hospitality Expenses Directive. January 2020