



Niagara Catholic District School Board

## **TRUSTEE EXPENSE AND REIMBURSEMENT POLICY**

STATEMENT OF GOVERNANCE POLICY

100 – Board

Policy No 100.13

Adopted Date: April 26, 2011

Latest Reviewed/Revised Date: December 19, 2017

In keeping with the Mission, Vision and Values of the Niagara Catholic District School Board (the “Board”), the Trustee Expense and Reimbursement Policy is in compliance with the Ontario *Education Act*, Regulations, other relevant legislation and the Board’s Mission Statement. The Board is committed to an organizational culture and structure that operates with integrity, compliance and promotes responsibility, excellence, transparency and accountability. It is the responsibility of individual Trustees to submit reasonably related specific expenses incurred in the role and responsibility of Catholic Trustees. The Board is committed to ensuring that all expenses claimed by Trustees are associated with the responsibilities of a Board member in compliance with the Education Act, Regulations and Board Policy and that all expenses support the objectives, responsibilities, the Mission, Vision and Values and maximizes benefits to the Board.

### **ELIGIBLE EXPENSES**

It is the policy of the Niagara Catholic District School Board to reimburse Trustees and Student Trustees for out-of-pocket expenses reasonably incurred in connection with carrying out the responsibilities of a Board member in accordance with the operating procedures outlined in this Policy.

### **APPROPRIATE APPROVALS**

Under the Trustee Expense Guideline issued by the Ministry of Education, the approval of Trustee expense will be approved as follows:

- Claims by Trustees for the reimbursement of expenses require the approval of the Chair of the Board and the Director of Education.
- Claims by the Chair of the Board for the reimbursement of expenses require the approval of the Director of Education and the Superintendent of Business & Financial Services.

### **WHERE AN EXPENSE CLAIM IS DENIED**

When a Trustee's expense claim has not been approved, the Trustee will be informed of the reason in writing by the Chair of the Board and/or the Director of Education.

If the Trustee disagrees with the denial, the Trustee may bring the matter to the next regular meeting of the Board. The Board will determine whether or not the denial is consistent with the terms of the Board Policy and the Trustee Code of Conduct.

### **CLAIMS FOR TRAVEL TO MEETINGS AND BOARD FUNCTIONS**

Travel costs by private automobiles will be reimbursed for actual kilometers travelled on Board sanctioned business. If the Trustee travels to various locations during the day, travel shall be calculated from the previous location to the next location.

Expenses related to travel, such as parking and personal meals, will be reimbursed based on actual expense receipts presented for reimbursement.

Automobile travel and related expenses shall be paid to Trustees at a rate per kilometre approved by the Board for all Board employees, using the [Trustee Reimbursement of Travel Expenses Form](#).

## CLAIMS FOR ACCOMMODATION, MEALS

When Trustees travel on Board sanctioned business, they may be reimbursed for costs incurred for accommodation and meals, using the [Trustee Conference, Workshop and Overnight Meetings Form](#).

Accommodation costs shall be reimbursed for reasonable costs incurred and shall not include personal charges.

Meal costs shall be reimbursed for breakfast, lunch and dinner for reasonable amounts and shall not include charges for other people.

Alcohol costs shall not be reimbursed, even when served with meals.

## CLAIMS FOR CONFERENCES, WORKSHOPS AND OVERNIGHT MEETINGS

The Board encourages all Trustees to attend Conferences, Workshops and Meetings relating to the role and responsibilities of Catholic Trustees. The Board shall establish an annual budget amount for each Trustee to attend Conferences, Workshops and Overnight Meetings.

Reimbursement of Trustee conference and travel expenses shall require the approval of the Chair of the Board and the Director of Education. All claims for reimbursement of Trustee conference and travel expenses claimed by the Chair of the Board shall require the approval of the Superintendent of Business and Financial Services and the Director of Education.

All claims for Trustee Conference expenses shall be submitted and processed using the [Trustee Conference, Workshop and Overnight Meetings Form](#).

All Trustee Conference expenses shall be claimed during the appropriate budget year and shall not exceed the amount of the Trustee allocation for that budget year.

Unused funds in the individual Trustee allocation for the budget year will not be re-allocated to other Trustees and will not be carried forward to another budget year.

Trustee Conference expenses, which exceed the amount allocated to an individual Trustee, shall be repaid to the Board by the individual Trustee before the end of the following budget year, unless otherwise directed by the Board.

## CLAIMS FOR OTHER EXPENSES

Any other extraordinary or unusual expenses that a Trustee feels should be paid by the Board shall be referred to the Chair of the Board and the Director of Education with a written explanation and request for payment. The Chair of the Board and the Director of Education may approve or disapprove of payment.

## RECEIPTS AND TIMING OF CLAIMS FOR REIMBURSEMENT

All claims for the reimbursement of Trustee expenses must be accompanied by original receipts and the original bill/invoice providing the details of the expense.

All claims for the reimbursement of Trustee expenses shall generally be submitted on a monthly basis, using the appropriate forms and approvals, within the appropriate budget year.

## GIFTS AND DONATIONS

Gifts and donations, by any Trustee, to any groups or individuals will not be reimbursed.

Gifts and donations may only be made on behalf of the Board of Trustees, if approved in advance by the Chair of the Board and the Director of Education.

## ADVERTISING AND COMMUNICATIONS

Trustees will not be reimbursed for expenses related to political advocacy.

The cost related to supporting a fundraiser or event for a specific political party is not eligible for reimbursement.

## OFFICE EQUIPMENT

It is the Policy of the Niagara Catholic District School Board to provide the Trustees with the following office equipment and services to be used from the beginning to the end of the term of office:

- Home based computer
- Home based printer
- Allowance for internet service
- Standard office computer software

All equipment will be provided in accordance with current Board standards and shall be maintained in good repair by the computer technicians of the Board.

At the end of the Trustee's term of office, the equipment is to be returned to the Board, unless the Trustee decides to purchase the equipment from the Board.

The purchase of the equipment shall be processed through the office of the Director of Education and shall be processed at the fair market value of the equipment at the end of the term of office of the Trustee.

## REPORTING OF APPROVED TRUSTEE EXPENSES

All Trustee expenses for the previous school year will be posted annually on the Board website and reported publicly to the Board before December 31 of the current school year, under the following categories:

- Office equipment
- Office supplies
- Conference and workshops
- Travel for Board business

## MISCELLANEOUS

Any overpayment of Trustee expenses will be reimbursed to the Board by the individual Trustee.

All expense reports for each Trustee will remain on the Board website for one year after the expiry of the term of office.

Information pertaining to individual Trustee expenses will be forwarded to the Ministry of Education, as required by the Ministry.

### *References*

- [\*Education Act\*](#)
- [\*Income Tax Act\*](#)
- [\*Ministry of Finance Broader Public Sector Expenses Directive, April 1, 2011\*](#)
- [\*Report of the Auditor, December 2005\*](#)
- *Niagara Catholic District School Board Policies/Procedures*
  - [\*Trustee Code of Conduct Policy \(100.12\)\*](#)

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