



<b>PROCEDURE:</b>	Pr T:02
<b>EFFECTIVE:</b>	May 8,2007
<b>AMENDED:</b>	Sept. 22, 2015 May 15,2007
<b>RELATED POLICIES:</b>	A:04, Pr A:04, T:02,T:01
<b>REPEALS:</b>	
<b>REVIEW DATE:</b>	2018-2019

## 1.0 OBJECTIVE

- 1.1 To establish a procedure to provide reimbursement for expenses incurred by Trustees, and to establish services to be provided by the Board in supporting the work of Board Trustees.

## 2.0 PROFESSIONAL DEVELOPMENT/OUT OF POCKET EXPENSES

- 2.1 Trustees may attend the conventions of O.C.S.T.A. and C.C.S.T.A.. Trustees may also attend other conferences, seminars, and courses, special sessions and out of district meetings.
- 2.2 The Board shall allocate to each Trustee a \$5,000 Professional Development Allowance. To access those funds the Trustee must submit the required forms as prescribed by administration, and must file with the supporting documentation attached prior to having expenses considered for reimbursement.
- 2.3 The Board will pay the following from the Professional Development Allowance:
  - a) Registration fees.
  - b) The Board shall pay for the full hotel room accommodation when such request is accompanied by the original receipt. Corporate, government and conference rates shall be utilized wherever possible. Personal purchases charged to the room will not be reimbursed (non- reimbursable expenses would include movies and mini-bar charges).
  - c) Meal expenses incurred while traveling outside the county of Essex on a per meal basis to a maximum of \$15 for breakfast, \$25 for lunch and \$50 for supper. The maximum meal expenses to be claimed per day shall not exceed \$90 per person. Meal expenses shall only be reimbursed upon submission of receipts with supporting documentation, including details as to whose expense is being claimed and the reason for the breakfast/lunch/dinner. A credit card slip will not be considered sufficient supporting documentation for meal expenses.
  - d) Where meal packages are available as part of the convention, the Board shall pay either the value of the meal package or reimburse on a per meal basis as set out above at the discretion of the Trustee. Where the registration fee includes a meal package, the Board shall reimburse only for those meals not provided through the package, to the maximums set

- out above. Meal expenses will not be reimbursed when supplied on planes and trains and included in the price of the ticket.
- e) Reimbursable gratuity amounts are capped at 15% of after-tax amounts.
  - f) Reimbursement at the rate established by the Board's Executive Council each September, and in accordance with the current "WECDSB Mileage Chart", for the use of a Trustee's personal vehicle while traveling to conventions, seminars, board meeting business, etc outside of the County of Essex.
  - g) The cost of plane or train fare when accompanied by the receipts, a boarding pass for a flight or a ticket stub for rail travel. The means of travel chosen should be the most economical and practical, keeping in mind the time required for travel, cost of transportation and accommodation requirements for each alternative. Where air or train fare can be obtained at less cost than the mileage allowance, when all costs are considered (e.g. taxis), those methods of transportation shall be used, subject to time and availability. Economy (coach) class shall be the standard option, with express approval required for any other type of fare (e.g. business class or VIA1). Considerations for making decisions should be based on circumstances such as accommodation, length of travel, health and safety concerns etc. The costs for upgrades to first class or business class travel are at the Trustee's personal expense.
  - h) The Board shall pay the actual costs of miscellaneous expenses when accompanied by the receipts up to a maximum of \$30 per day (Examples may include: one telephone call home per day, coin laundry, public transit, taxi, meter parking, internet access fees. Examples of incidentals not reimbursed include snacks between meals, souvenirs, spectator events etc. For allowable expenses, receipts must be submitted whenever they are available to the traveler).
  - i) Expenses incurred for childcare resulting from the need to attend meetings of the Board, conventions or to conduct other Board business, shall be reimbursed in accordance with the provisions within Policy T: 02 and this supporting Procedure. Details of such expenses (including receipts when available) shall be submitted to the Board in writing in order to be eligible for reimbursement.
  - j) The cost of books, periodicals (i.e. Catholic Register subscription) and computerized learning materials relevant to the Trustee's professional development provided such claims are supported by receipts.
- 2.4 When the spouse accompanies the Trustee at a conference or convention, the Board shall not incur any additional costs as a result of Accommodation, Meals or Travel.
- 2.5 There may be occasion where it becomes necessary in the course of conducting Board Business for a Trustee to incur meal expenses outside of the course of travel, particularly for the purposes of extending hospitality. Trustees may be reimbursed the reasonable expenses incurred while conducting such Board business within the County of Essex provided receipts and supporting documentation are filed, including details as to whose expense is being claimed and the purpose of the meal. These meal expenses shall be reimbursed on a per meal/per person basis to a maximum of \$15 for breakfast,

\$20 for lunch and \$30 for supper. These expenses shall be drawn from the Professional Development Allowance.

- 2.6 The Board may, at its discretion, reimburse employees for business meal expenses in excess of the limits specified in section 2.5 above provided:
- a. the expense was reasonable and necessary;
  - b. approval is obtained from the Approving Authority; and
  - c. documentation is filed, including original receipts and supporting documentation detailing the persons for whom the meal was purchased and the purpose of the meal.
- 2.7 Trustees shall be reimbursed for certain reasonable out of pocket expenses incurred for the purpose of extending hospitality. Hospitality can include the provision of food, accommodation, transportation, token gifts, and other amenities that are extended in an economical, consistent and appropriate way when it will facilitate board business and is considered desirable as a matter of courtesy or protocol. Hospitality expense claims must be accompanied with names of individuals entertained and the purpose of the hospitality. These expenses shall be drawn from the Professional Development Allowance.
- 2.8 Trustees will be reimbursed reasonable expenses to facilitate communications with administration and their constituencies. The following will be covered:
- a) Cell phone allowance
  - b) Computer supplies and Board-approved software
  - c) Stationery, letterhead, business cards, office supplies.
  - d) Internet allowance
- These expenses will be reimbursed through the Professional Development Allowance.
- 2.9 Each Trustee will be provided at the beginning of their term of office with a lap top computer and a fax/printer/copier/scanner. All equipment will be returned to the Board at the end of the Trustee's term.
- 2.10 Trustee travel to and from Board meetings within the County of Essex will be reimbursed at the rate established annually by the Board's Executive Council, and will not be drawn from the individual Trustee's \$5,000 Professional Development Allowance. It will be accounted for separately and the Board will establish an annual budget amount to account for these expenditures.

### **3.0 RESTRICTED EXPENSES**

- 3.1 Reimbursement shall not be provided for alcoholic beverages.
- 3.2 Functions involving only people who work for the Board (trustees, employees, consultants, contractors), shall not be considered legitimate "hospitality" expenses appropriate for reimbursement.

- 3.3 Cash advances will be kept to a minimum and will be limited to unusual circumstances where appropriate prior approvals are obtained. Hotel costs may be advanced (must attach statement from hotel establishing total amount payable). Requests for cash advances, with the required documentation as prescribed by Administration, signed by the appropriate Approving Authority should be delivered to Accounts Payable at least two (2) weeks prior to the convention, conference or seminar.
- 3.4 There shall be no reimbursement of political contributions or fund raising activities for political parties.
- 3.5 There shall be no reimbursement of legal fees unless pre-approved by the Board.

#### **4.0 APPROVAL PROCESS**

- 4.1 All Trustee claims for reimbursement are to be approved by the Chair of the Board and the Director of Education. The Chair of the Board shall seek approval from the Superintendent of Business and the Director of Education.
- 4.2 The Chair of the Board is prohibited from approving his/her own travel or authorizing reimbursement of his/her own expenses.
- 4.3 Those approving travel and authorizing reimbursement of expenses must:
  - a. Provide approval only for expenses that were necessarily incurred in the performance of Board business.
  - b. Provide approval only for claims that include all appropriate documentation and that are filed in accordance with Policy T: 02 and the provisions of this supporting procedure.
- 4.4 All claims for reimbursement of expenses must be submitted to the approver in the form prescribed by the Board's Business Department within thirty (30) days of the expenses being incurred. Cash advances resulting in amounts owed back to the Board must be returned with the expense report. Any advances not supported by the required documentation will be repaid by the Trustee.
- 4.5 Where the forms have not been duly completed, are not submitted within prescribed time period, or the approver is of the opinion that the claim is outside of the provisions of Policy/Procedure T: 02, the approver is authorized and obligated to deny the claim. The rationale for denial will be provided to the Trustees prior to denial of the claim.

#### **5.0 NON-MATERIAL ADMINISTRATIVE DEVIATION**

- 5.1 A non-material administrative deviation from this policy/procedure requires written documentation and explanation by the requestor and approval by the normal Approving Authority. Examples of non-material deviations would include:

- First occurrence of a lost receipt (less than \$50);
- A cash advance required more than two (2) weeks in advance; or
- If business meal costs are greater than the maximum amounts detailed within the procedure.