

Trustee Expense Procedure

RATIONALE:

Hamilton-Wentworth District School Board (HWDSB) will reimburse Trustees and Student Trustees for out-of-pocket expenses reasonably incurred in connection with carrying out the responsibilities of a board member.

The Board is committed to ensuring that sound business practices are employed; the protection of the Board's reputation and integrity as a public organization; and expenses are associated with the responsibilities of a board member, support the program objectives of the organization and maximize the benefits to the Board.

Trustees are eligible for reimbursement of the following expenses on an on-going basis:

- Monthly costs associated with a home phone if a Board issued mobile device is not used
- Long distance telephone costs related to Board business if a Board issued mobile device is not issued
- Home internet service
- Hospitality
- Travel

Trustees will not be reimbursed for the following equipment, as they are provided by HWDSB for use throughout the Trustee's term of office:

- Computer or tablet with software
- Printer
- Mobile device/phone (including associated service costs)

All equipment will be provided in accordance with current Board standards and is to be returned to the Board at the end of the Trustee's term of office or can be purchased by the departing Trustee at the fair market value of the equipment at that time.

TERMINOLOGY:

Hospitality: This refers to the provision of food, beverage, accommodation, transportation, token gifts of appreciation and other amenities paid out of public funds.

Trustee: Trustees are responsible for the operation of the public school system. They are elected in accordance with the Education Act at each municipal election, by the electoral group the board represents. A trustee is responsible, as a member of the board:

- to govern and set policy for the board
- to govern for the provision of curriculum, facilities, human and financial resources for the board

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- to advocate for the needs of their communities
- as a constituency representative, to explain the policies and decisions of the board to residents

Trustees are available to help taxpayers, parents and others to address any issues they may have about the public school system.

The term trustee refers to both Ward Trustee and Student Trustee.

PROCEDURES:

1.0 Approvals

- 1.1 Claims for the reimbursement of Trustees' expenses require the approval of the Chair of the Board. For the Chair of the Board, approval of the Associate Director, Business Services and Treasurer is required.
- 1.2 Any Trustee who wishes to dispute a decision by the Chair, may bring the item forward to the full Board of Trustees.

2.0 Reporting Trustee Expenses

- 2.1 All expense reports will remain on the Board website until one year after the expiry of the term of office.
- 2.2 Information pertaining to individual Trustee expenses will be forwarded to the Ministry of Education as required by the Ministry.

3.0 Conference or Professional Development Activity

- 3.1 Annually, the board will establish a budget for Trustee conference/professional development (conventions, conferences, workshops, seminars, etc.).
- 3.2 All costs associated with conferences or professional development activities are to be charged against the conference budget: registration, meals, accommodation, travel and other.
- 3.2 Each Trustee will have access to this budget for the reimbursement of actual conference/professional development costs.
- 3.3 A Trustee attending a conference or professional development activity will provide a report to the Board regarding the content of the same.

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4.0 Travel

- 4.1 Travel incurred in connection with carrying out the responsibilities of a board member, the Board will pay the member an allowance at a rate per kilometre as determined in 5.1 below.
- 4.2 Any travel by a Trustee that takes them to various locations during the day, shall be calculated from the last location to the next location.
- 4.3 Transfer fees to and from transportation terminals at points of departure and arrival by the most economically feasible method, including parking, are eligible costs.

5.0 Mileage Rate

- 5.1 Travel costs by private automobiles will be reimbursed for kilometers travelled based on the Canada Revenue Agency non-taxable mileage rate:

Per Kilometer rate for 2024 - 2025 Budget Year, September 1, 2024, to August 31, 2025: \$0.70 per kilometer for the first 5,000 km; \$0.64 per kilometer after that.

6.0 Meals

- 6.1 The cost of meals will be reimbursed up to the following amounts with the original detailed receipt provided.

The meal rates for the 2024 - 2025 Budget Year, September 1, 2024, to August 31, 2025, are as follows:

Breakfast	\$15.00
Lunch	\$25.00
Dinner	\$60.00

- 6.2 Rates include taxes and gratuities and are in Canadian dollars.
- 6.3 These rates will be adjusted to the nearest dollar in September based on the annual Canada Revenue Agency rates.

7.0 Hospitality

- 7.1 The guidelines for meals and gifts listed herein are to be followed. In certain, limited cases of hospitality, the meal limits contained herein may be exceeded upon authorization of the Chair of the Board.

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7.2 Hospitality should not be provided to individuals employed by the Board, except in the normal course of Board business.

8.0 Unallowable Expenditures

8.1 Board Funds must never be used to fund:

- Alcoholic purchases including:
 - alcohol consumed at a meal, event, conference, etc.;
 - bottles of wine or other spirits as a gift/honorarium;
 - LCBO, Beer Store, wine store, etc. gift certificates as a gift/honorarium.
- **Cannabis products**
- Goods and services purchased from Board employees as stipulated in the *Education Act S 217*;
- Charges for use of recreational/fitness facilities;
- In-room movie rentals and mini-bar charges;
- Charges incurred by spouse or other family members;
- Parking or traffic violations;
- Automobile expenses, since these are reimbursed on a per kilometre basis;
- Expenses for hospitality, unless specifically allowed by this Policy;
- Expenses for re-furnishing or redecorating offices;
- Supporting a fundraiser for a specific political party;
- Supporting an event for a specific political party;
- Purchase of travel gift certificates;
- Gifts

9.0 Cash Advances for Expenses

9.1 Cash advances are not permitted.

10.0 Credit Card or Reward Card Advantages

10.1 The use of a personal credit card or reward card is prohibited in cases where it is for more than normal business or conveys undue benefit to the Trustee.

11.0 Claim Procedures

11.1 Claims for reimbursement of expenses shall be submitted for approval as indicated in section 1.1.

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- 11.2 The form must be signed by the claimant and the appropriate approver before submission to the Finance Department for payment.
- 11.3 Along with the required original, detailed receipt (a debit/credit card receipt is not appropriate as it does not give sufficient detail to authorize the payment or meet audit requirements), supporting documentation is also required as follows:
 - For meeting or hospitality expenses that include meals, the names of the individuals and the business purpose for the expense;
 - For hospitality, include the event and reason for the hospitality;
 - Other documentation may be requested.
- 11.4 Claims are to be submitted to Finance on a monthly basis.
- 11.5 Claims covering more than one month can be submitted however may not be paid in a timely manner.
- 11.6 Expense claims not submitted by the third business day in September following the fiscal year in which the cost was incurred may not be processed or may be charged to the next budget year.