PROCEDURE

Title:	**EXPENSE REIMBURSEMENT - TRUSTEES**	Procedure No.: **1005a** Effective Date: **2010 February 09**
Department:	Organizational Support Services – Business Services	
Reference(s):	- Policy: Expense Reimbursement - Trustees	

The intent of this procedure is to reimburse Trustees for legitimate expenses incurred while performing Board business in the course of carrying out their responsibilities, representing the interests of students, the Board, or the public.

The Board assumes no responsibility to reimburse expenses that are not in compliance with this procedure.

The attached chart outlines the allowable expenses for which Trustees will be reimbursed for legitimate expenses incurred while carrying out Board business and the method to claim reimbursement.

Only members of current Board of Trustees may be reimbursed for expenses, except at the discretion of the Chair of the Board of Trustees.

The Expense Procedure ensures greater alignment with the standards expected in Ministries and agencies of the Government of Ontario, including the Broader Public Service (BPS) Expenses Directive.

This Procedure demonstrates Thames Valley District School Board’s commitment to protecting the interests of taxpayers by ensuring accountability, transparency, fairness, and value for money with respect to Trustee related expenses.

All alternatives to travel or meal expenses should be considered before making arrangements to ensure that any costs savings can be realized, consistent with the BPS Expenses Directive.

Each month’s expense claims must be submitted separately.

All monthly expense claims, with the exception of August, must be submitted within two months of when the expenses are incurred. Expenses incurred in August must be submitted within one month of being incurred. Expenses outside the submission time limit may only be reimbursed under extenuating circumstances and at the discretion of the Chair of the Board of Trustees.

Those individuals who are accountable for the review and approval of Trustee expense claims shall be held responsible to ensure the expenses are reasonable, are fully supported, and completely adhere to this Policy and Procedure.

As part of the monitoring activities, all expense claims are subject to further compliance verification, independent of the approver's review, by Business Services.

All expense claims require itemized receipts and other supporting documentation related to the specific items submitted. An itemized receipt is the copy of the receipt or invoice that a vendor issues to customers to outline the details of the purchase. In order for claims to be audited for compliance, the itemized receipt is required so the reviewer can see what was purchased and the individual purchase prices. A credit/debit card receipt is not acceptable. Personal expenses should be incurred on a separate receipt and shall not be included in any expense claim (e.g. hotel accommodation costs related to post-conference personal travel). If a separate receipt for personal expenses cannot be obtained, an itemized receipt detailing the personal versus corporate expenses must be obtained and submitted.

On an annual basis, the Superintendent of Organizational Support Services – Business will review and/or update all applicable reimbursement amounts as they relate to this Procedure and changes to the rate of reimbursement shall be submitted to the Board for approval. Any rate revisions will become effective on the first day of the new school calendar year (September 1st) unless otherwise directed through board motion. Refer to the most recent Organizational Support Services – Business Memorandum for current rates.

EXPENSE REIMBURSEMENT - TRUSTEES

This procedure applies to all Trustees of the **THAMES VALLEY DISTRICT SCHOOL BOARD.** It outlines the allowable expenses for which Trustees will be reimbursed related to Board business.

Events that may not be related to Board business include community fund raising functions, charity functions, social functions and political activities or events.

Travel arrangements should always be booked as early as possible (i.e. when it is known and approved) as fares usually become more expensive closer to travel dates. A comparison of costs and travel time for different options (i.e. flight, train, car) should be considered to ensure the most reasonable, economical option is selected.

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Out of Province Travel	• Out of province travel using Board funds must be pre-approved by the Chair's Committee of the Board
Hotels	• Allowable expenses (supported by detailed original hotel invoice; credit card slip not acceptable) Accommodation Required telephone calls, faxes Parking Internet services Photocopy charges Gratuities for bell hops Hotel food service, subject to meal allowance provisions • Non-allowable expenses such as Movies In-room mini-bar, water, snacks Bar charges And any other charges

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Travel Costs – Train/Bus	• Claim supported by train or bus ticket receipt; credit card slip not acceptable • VIA1 (Business Class) may be acceptable (e.g. the need to work with a team, allow the claimant to reduce accommodation or meal expenses) • If VIA1 is utilized, the daily per meal maximum cannot be claimed for those meals included as part of the VIA1 service
Travel Costs - Auto	• Under the Education Act (2006) Section 191.2 (1), Trustees are eligible to be paid an allowance at a rate per kilometer determined by the Board, in respect of travel to and from his or her residence to attend meetings of the Board • Refer to the annual Business Services Memorandum for applicable rates, which are benchmarked to the Canada Revenue Agency’s rates • The reimbursement for mileage should not exceed the travel costs of the lowest economy airfare and land transportation • The Board will not reimburse traffic or parking violations or any other fines
Travel Costs – Airfare	• Airfare claims must be supported by trip itinerary and detailed airfare charges. • Payment for economy air fare only. • In cases where there are multiple stops and / or excessive layover times, the Board may decide to allow more direct routes at a higher cost • No purchase of travel gift certificates or pre-payments to travel agents is permitted • Credit card slips not acceptable

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Meals	• Reimbursement of actual meal expenses will be provided (with supporting original receipts) up to the daily per meal maximum (inclusive of tax and gratuity)
	• Meals which are already provided for (e.g. included in the cost of conference cost) are not eligible for reimbursement
	• Refer to the annual Organizational Support Services – Business Memorandum for daily meal maximum rates
	• If a group of Trustees is eating a meal together, individual members of the group should either:
	    o Obtain an itemized separate receipt for the individual's meal;
	or
	    o Have one Trustee pay the bill, submit an itemized receipt for the entire meal indicating the names of all persons attending and the reason for the meal

Ineligible Expenses	• Ineligible expenses include but are not limited to:
	    – donations to community groups or charities;
	    – donations to schools;
	    – household expenses;
	    – alcohol expenses;
	    – expenses which are not consistent with the values of the Board shall be declined

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Meals – Hospitality	• Hospitality is defined as the provision of food, beverage, accommodation, transportation, and other amenities which are provided to individuals who are not employees or Trustees of a school board (including all Broader Public Sector (BPS) employees and Ontario Public Service (OPS) employees) which are paid out of public funds • Qualifying expenses are those that facilitate Board business in a desirable manner and approval should be granted from a Superintendent of Organizational Support Services – Business and/or the Director • Disallowable expenses would include employee/Trustee only events, staff social events, holiday lunches, and retirement parties
Conferences & Professional Development	• Conference and other professional development attendance funded from Professional Development monies must be pre-approved by the Chairs Committee • Conference and other professional development registration expense must be supported by a detailed registration package • Non allowable expenses include sightseeing tours, golf tournaments, guest programs and any other social activities • Expense claims for conferences and other professional development are subject to the terms outlined in this procedure and must be supported by original invoices and include a fully completed registration form that provides dates and details of any meals included
Taxis	• While traveling on approved Board business, transportation between the Trustee's home and the airport/train/bus station, as well the station and hotel or other location, will be reimbursed • Original receipts required • Reasonable gratuities will be reimbursed
Parking	• Original receipts required
Foreign Exchange	• All eligible foreign exchange amounts will be reimbursed in Canadian funds at the current rate of exchange (up to the Canadian meal maximum limits)

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Reimbursement Forms	• Only original signed forms will be accepted – (no faxes, emails, or photocopies) • The form for all travel reimbursements – “Mileage and Expense Reimbursement” • The form for all other requests for reimbursement – “Request for Cheque”
Support for Reimbursement	• Subject to the terms of this procedure, claims for reimbursement must be fully supported by original paid invoices or itemized receipts • Photocopies or credit/debit card receipts are not acceptable • Under extenuating circumstances, as approved by the Chair of the Board of Trustees, a good or service may be reimbursed when the original itemized receipt is lost. A description of the good or service, the amount to be reimbursed and a detailed explanation of why the receipt/invoice is unavailable must be provided. Note that every effort must be made to obtain the original itemized receipt/invoice. Reimbursement of over $100 with no original receipt must be accompanied by credit/debit card statement as evidence of payment
Submission of Expense Claim	• By signing the expense claim, a Trustee is acknowledging their compliance with this Policy and Procedure • Expense forms, along with all required supporting documentation, are to the appropriate approver for authorization
Authorization for Reimbursement	• The Chair of the board certifies that individual Trustee expense claims meet the requirements of Board policy and approves payment of the claim • The Associate Director and Treasurer, Organizational Support Services certifies that the Chair of the Board’s expense claims meet the requirements of Board policy and recommends that the Director approves payment of the claim
Enforcement of Policy	• Trustees are responsible to ensure that all claims comply with the expense policy and procedure, do not include any personal expenses, are work-related and are appropriate • Organizational Support Services - Business will ensure compliance to the Policy and Procedure and will return non-conforming claims to the person authorizing the reimbursement for their follow-up.

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Overpayments	• In the event that a Trustee is reimbursed for an amount they are not entitled to, the Trustee shall reimburse the Board immediately