



Policy Section: **Trusteeship and the Board**

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Policy Name: **Expenses of Trustees and Appointed Members**

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Policy Statement

It is the policy of the Keewatin-Patricia District School Board (KPDSB) that Trustees and appointed non-Trustee members of KPDSB committees be reimbursed for reasonable, authorized expenses incurred while fulfilling their duties on behalf of the KPDSB.

Rationale

The Education Act permits the KPDSB to reimburse Trustees and non-Trustee members of KPDSB committees for:

- a) Travel expenses to attend KPDSB and committee meetings;
- b) Out-of-pocket expenses for other travel authorized by the KPDSB; and/or
- c) Other out-of-pocket expenses reasonably incurred in connection with carrying out the responsibilities of a KPDSB Trustee or committee member.

Given the large geographic area and remote location of the KPDSB, it is necessary for Trustees and committee members to incur travel and other expenses to participate effectively and to carry out their responsibilities on behalf of the KPDSB.

Guidelines

1. Scope

This policy applies to the following individuals: elected Trustees, Student Trustees, Trustees appointed to represent the interests of First Nation students, appointed non-trustee members of KPDSB committees, and School Council members. This

Cross Reference
Policies:
602, Travel, Meeting and Hospitality Expenses
607, Procurement; 616, Signing Authorities
703, Recognition of Employees
Education Act

Date Adopted: 13/10/2009
Date Revised: 10/05/2011; 09/10/2012;
131/05/2014; 11/11/2014;
14/11/2017; 14/01/2020;
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policy does not apply to employees of the KPDSB or volunteers acting under the direction of KPDSB employees (*as per Policy 602*). This policy applies to all expenses of the Trustees and appointed members, whether they are paid out-of-pocket and claimed for reimbursement, paid by KPDSB procurement card, or direct billed to the KPDSB.

2. Claims for Reimbursement of Personal Expenses

- a) Claims for reimbursement of expenses, with original receipts attached, must be submitted to the appropriate approving authority using the designated expense claim form. Where a personal credit or debit card was used, the itemized/detailed sales slip must be provided. The approving authority will determine the amount of reimbursement to be made based on policy guidelines and rates approved by the KPDSB.
- b) With respect to the above requirement for original receipts, where original receipts are not available because they have been submitted to the Ministry of Education, or other funding agency, photocopies of receipts will be accepted at the discretion of the approving authority.
- c) Expense claims should be submitted on a timely basis. Individuals may not be reimbursed for expenses submitted more than two (2) months after the end of the month in which they were incurred.
- d) Approving authorities for claims for reimbursement of expenses are as follows:

CLAIMANT	CERTIFIES POLICY COMPLIANCE	APPROVES PAYMENT
KPDSB Chair	Supt. of Business	Director of Education
Trustee	KPDSB Chair	KPDSB Chair
Committee Member	KPDSB Chair	KPDSB Chair
School Council Member	School Principal <i>or</i> Supt. of Education	Supt. of Education

- e) If there is a discrepancy between the amount claimed as a personal expense and the amount paid as a reimbursement, KPDSB will provide an explanation for the discrepancy in amounts to the claimant via email.



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3. Cash Advances

- a) Except as noted below, cash advances are not provided for the purpose of travel and meeting expenses. Trustees and individuals who are expected to regularly incur travel and meeting expenses may be provided with a KPDSB purchasing card to reduce their personal cash outlays in the performance of their duties.
- b) To avoid financial hardship, a cash advance may be granted to an individual that has been authorized to incur travel and meeting expenses, upon the approval of the Director of Education or Designate (i.e., a Student Trustee, or committee member traveling to a conference outside the jurisdiction of the KPDSB).

4. KPDSB-Issued Purchasing Cards

- a) In recognition of the need to Trustees in our jurisdiction to incur significant expenses for travel, meals, and other items to carry out their duties, Trustees may be issued KPDSB purchasing cards with a credit limit of \$5,000.00.
- b) Trustees accepting KPDSB purchasing cards will be required to sign the standard Cardholder Agreement. Trustees must submit detailed card receipts to the Chair of the Board or Designate with explanations on a monthly basis. For all KPDSB purchasing card transactions, itemized/detailed sales slips must be provided in order to complete the monthly reconciliations. Trustees not in compliance will have their cardholder privileges revoked.
- c) KPDSB purchasing card charges, with original receipts attached, must be submitted with a detailed description on a monthly basis to the Chair of the Board or Designate.

5. Direct Billing to KPDSB and Direct Payments by KPDSB

- a) The Director of Education or appropriate Superintendent may authorize the following, provided other required authorizations are in place:
 - i) Direct payment of registration fees on behalf of an individual for a specific event;



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- ii) Purchase of travel tickets on behalf of an individual for a specific event; and/or
 - iii) Purchase of standard equipment, supplies, and services for Trustees (i.e., computer, printer, etc.).
- b) Processing of any direct billings and payments must be approved by the Director of Education or the appropriate Superintendent.
- c) The KPDSB is to be reimbursed for any ineligible expenses included in direct billings.

6. Travel and Meals

- a) Reasonable out-of-pocket and automobile per-kilometer expenses for authorized travel may be claimed for reimbursement and the amounts paid are subject to maximums and/or rates established by KPDSB resolution (*as per Appendix A*).
- b) Travel within the jurisdiction of the KPDSB may be by KPDSB-owned vehicle, personal vehicle, or rental vehicle. Individuals using personal vehicles will receive a per-kilometer amount for authorized travel (*as per Appendix A*). Individuals claiming a per-kilometer amount may not claim vehicle operating expenses (i.e., gasoline, repairs, etc.) for the trip. The KPDSB will not reimburse fines for traffic and/or parking violations. Individuals shall not use a KPDSB purchasing card to buy gasoline for a personal vehicle.
- c) It is expected that individuals traveling for KPDSB business will use the most cost-effective means of travel (such as sharing vehicles, using KPDSB vehicles, obtaining reduced airfares, etc.). If a personal vehicle is used, the approving authority may determine that the amount eligible for reimbursement is the lesser of the regular amount per kilometer plus other allowable expenses and the applicable commercial fares. Approving authorities may limit reimbursement amounts where this practice has not been followed.
- d) Amounts claimed for accommodation, commercial transportation, registrations, and miscellaneous expenditures must be supported by original invoices or receipts. Amounts claimed for meals are subject to maximums established by the KPDSB and receipts are required (*as per Guideline 2. a*). Meals cannot

be claimed in situations where a meal is provided at no expense to the individual (i.e., as part of a conference package). A Meal allowance may be chosen in lieu of actual cost (*as per Appendix A*). Detailed receipts are not required for the allowance, but a personal expense claim must be submitted with proper authorization.

- i) Costs incurred for single accommodation in a standard room will be authorized.
 - ii) Alternatively, a maximum of \$30.00 per night is allowed for accommodation (including any means) for private stays with family or friends (including those that may be KPDSB employees) at a location other than the claimant's principal residence. Instead of a receipt, you must submit a written explanation identifying the host and the number of days you stayed. The \$30.00 value may be given in the form of a small gift (which must be accompanied by a receipt) or by cash, or cheque. Note that this is an exception to *Guideline 8.e*) (gifts of appreciation) below.
- e) Certain expenses may be paid for directly from KPDSB accounts (i.e., airfare). Individuals are expected to pay all other travel and meal expenses and claim reimbursement for approved amounts (less any amounts charged to KPDSB purchasing card).
- f) Meal expenses can be claimed for reimbursement if:
- i) The individual is required to remain overnight at a location other than their home; or
 - ii) The individual is required to be more than 40km from their home or normal work location at the regular mealtime.

Where a claimant is eligible to claim for more than one meal per day the maximum amounts for each meal may be combined. For example, the claimant could claim over the maximum amount on one meal, and less than the maximum amount on another meal so long as the total claimed does not exceed the combined maximum. Alternatively, the meal limits for two or more meals may be combined to form a maximum amount for a single meal (i.e., breakfast and lunch may be combined to be claimed as "brunch"). Note that the claimant must not combine maximum amounts for ineligible meals, such as

- when a meal is provided at no cost to the claimant as part of a conference or meeting.
- g) Reasonable personal telephone expenses to the individual's home community can be claimed provided the individual is required to remain overnight at a location other than their home. Individuals are encouraged to use calling cards to limit the cost to the KPDSB and maximize available calling time.
 - h) Reasonable gratuities for meals, taxis, hotel room services, and porters may be incurred. Examples of reasonable amounts for gratuities are:
 - i) 15% on a restaurant meal
 - ii) 15% on a taxi fare
 - iii) \$5.00 for housekeeping for up to two (2) nights in a hotel, up to \$10.00 for a longer stay
 - iv) \$2.00-\$5.00 per bag for a porter
 - i) Alcoholic beverages are not an eligible expense under this policy (*see Policy 602, re alcohol, in connection with hospitality events*).
 - j) Authorization:
 - i) Trustees:
Travel to meetings and other travel on KPDSB business, including incurring related meal expenses, within the jurisdiction of the KPDSB is deemed to be authorized. Travel outside the jurisdiction of the KPDSB must be authorized by specific KPDSB resolution.
 - ii) Chair of the Board:
Travel to meetings and other KPDSB related travel within the jurisdiction of the KPDSB is deemed authorized. Travel outside the jurisdiction of the KPDSB on the business of KPDSB is deemed to be authorized. The Chair of the Board will keep the KPDSB informed concerning outside travel.
 - iii) School Council members and Non-Trustee Committee Members:
Travel to regularly scheduled committee meetings is deemed to be authorized. Any other travel or meal expenses must be authorized by specific KPDSB resolution.

7. Meeting Expenses

- a) In some situations, it may be more efficient and/or economical to locate a meeting in an outside facility and/or to provide meals for meeting participants (i.e., in conjunction with KPDSB or committee meetings). These situations must be authorized in advance by the Chair of the Board or Director of Education.
- b) Invoices for meeting accommodation and related meals must be approved by the authorizing official.

8. Other Expenses

a) Office Expenses

Trustees may procure and claim reimbursement for the following items:

Reimbursement Items	Maximum within the four-year term	Maximum/year in years of term
One of: laptop or tablet computer with WIFI and 10" or larger screen (excluding cellular data services) *	\$1,000.00	NIL
Printer or Multi-function Device	\$500.00	NIL
Internet	N/A	\$1,600.00
Office services and supplies	N/A	\$500.00

* Does not apply to Student Trustees as they are provided devices by the schools.

Reasonable office expenses that exceed the limits set out in the chart above may be approved for payment by the appropriate approving authority at their discretion in accordance with Guideline 2 (d).

The claims approval process shall be in accordance with *Guideline 2*. Once a monthly claim amount for internet service has been submitted and approved, this amount shall be paid monthly until the yearly maximum is reached or the KPDSB is advised that the service has been discontinued. Trustees must submit a new claim for internet service each year of their term.

Trustees also have the option of using their KPDSB purchasing card to pay for office expenses provided they comply with the above limits.



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Trustees may request the Director of Education or Designate to arrange for the purchase of any of the above goods or services on their behalf by the KPDSB in which case the KPDSB will choose the supplier and the goods or services to be purchased in consultation with the trustee.

All Trustees shall be provided with necessary technical support upon request to the Learning Technology Manager.

Non-consumable items are considered to be the property of the KPDSB during the Trustee's term of office. At the end of the full term of office, items shall become the property of the Trustee. Trustees who resign prior to the end of their full term shall turn in all KPDSB property to the Director of Education or Designate.

b) Cell Phone Allowance

Upon request, Trustees may be provided with a cell phone allowance of \$50.00 per month during their term of office., As a condition of receiving the allowance, Trustees must provide their personal cell phone number and agree that they may be contacted by the other Trustees and KPDSB staff on KPDSB business at reasonable hours.

Cell phone allowance will be treated as a taxable benefit and the KPDSB will issue T2200 tax forms to allow Trustees in receipt of the allowance to claim the expenses of their personal cell phone.

Requests for any other equipment, supplies, or services by individuals may be considered and approved by the KPDSB at its discretion.

c) Child Care

Trustees may claim out-of-pocket expenses for childcare (dependent children twelve (12) and under) incurred as a result of attending meetings or conferences on behalf of the KPDSB. The total amount claimed cannot exceed \$50.00 per day, or \$500.00 per year (November 15 to November 14).

d) Miscellaneous

Individuals seeking reimbursement for any other type of expense should obtain approval from the KPDSB, preferably in advance. Unless KPDSB approval is



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obtained by specific resolution, the claim shall be denied. For clarification, the following expenses are deemed ineligible:

- i) Donations and fundraising events of other organizations;
 - ii) Loss of wages or vacation time;
 - iii) Political activities or events; and/or
 - iv) Household expenses
- e) KPDSB funds are not to be used to provide gift certificates, coupons, or gifts of appreciation (such as promotional items, clothing, food, prizes, etc.) for employees in any circumstances, other than those identified in Policy 703 (i.e., retirement gift) or in *Guideline 6.d) (ii)* above. If KPDSB funds are used for any of these reference items, the Trustee will be responsible for personal repayment of these costs.

9. Budgeting and Reporting

- a) A budget for Trustee expenses shall be prepared and approved as part of the annual budget process for the KPDSB. The budget shall include provisions for:
- i) Membership fees;
 - ii) Travel, accommodation, and meal costs;
 - iii) Meeting costs;
 - iv) Professional development including Trustee conferences;
 - v) Equipment costs;
 - vi) Cell phone and internet costs;
 - vii) Advertising costs for KPDSB and committee meetings; and
 - viii) Miscellaneous costs including awards, condolences, etc.
- b) An annual report on actual expenses incurred versus budget shall be presented to the KPDSB and posted to the KPDSB website following the approval of the annual financial statements of the KPDSB.

10. Audit

The Superintendent of Business is responsible for the periodic review and audit or travel and meeting expenditures to ensure adherence to this policy. The results of the review and audit shall be reported to the Audit Committee.