

Trustee Expenses

Governance Procedure

Topic:	Trustee Expenses Governance Procedure
Adopted:	May 2021 (M21-0089)
Revision Dates:	April 2022, October 2023, January 2024, February 2024
Review Date:	October 2027

1. OBJECTIVE

This procedure is made pursuant to the Trustee Expenses Policy and outlines specific directives to be followed for reimbursement of Trustee expenses reasonably incurred in carrying out their role as Trustee. In addition, the HDSB recognizes Trustees must be equipped properly so they may consult with and contact their constituents.

2. DEFINITIONS

In all Policies, Governance Procedures, Administrative Procedures, and By-laws the Definitions appended to the Policy and Procedure Framework Policy will be used.

“Trustees” includes Student Trustees except where exclusions are noted.

3. SPECIFIC DIRECTIVES

Technology

- 3.1. Trustees upon their election and in accordance with the limits set out in Schedule 1, shall be equipped with:
 - Computer equipment including peripherals (e.g. printer/scanner). Additional equipment may be purchased as an office supplies expense as outlined in this procedure,
 - Software in accordance with the HDSB standard for administrators (Office Suite, Chrome Browser, email, etc.),
 - High speed home internet access,
 - A mobile communication device (i.e. Android, iPhone, etc.) and communication plan.
- 3.2. Trustees (excluding Student Trustees) can choose to use their personal phone and receive reimbursement up to a maximum of the standard communication plan, as outlined in Schedule 1. In addition, all Trustees will be reimbursed for high speed home internet access up to the amounts listed in Schedule 1, and Trustees (excluding Student Trustees) will be reimbursed for a home office phone (landline) if they choose to have one.
- 3.3. All equipment will be purchased in accordance with the HDSB's Procurement Administrative Procedure. The Superintendent of Education (Information Services) will

Trustee Expenses

Governance Procedure

have authority for determining the computer, peripherals and software, as well as the mobile communication packages provided, and the maximum monthly reimbursement amount for high speed internet access. The Superintendent of Education (Information Services) will review the reasonableness of Schedule 1 as needed. Revisions to Schedule 1 must be approved by the Board.

- 3.4. Where a Trustee may incur additional costs or ongoing expenses that exceed the limits of Schedule 1 as a result of disability or special need, these expenses will be covered by the HDSB.
- 3.5. Where a Trustee must incur additional costs or ongoing expenses due to the geographic location of their residence, or other circumstance beyond their control, such extraordinary expenses must be approved by the Board in accordance with this procedure.
- 3.6. Given the rate at which technology currently depreciates, equipment purchased at the start of a Trustee's term of office will not need to be returned to the HDSB at the end of their term or upon the Trustee's retirement (excluding Student Trustees); however, all service contracts will end commensurate with the end of the Trustee's term. The residual value will be determined by the Superintendent of Education (Information Services). The residual value, if any, will be reported on the Trustee's T4.

Expenses

- 3.7. Each Trustee, on an annual (i.e. November 15 - November 14) basis (August 1 to July 31 for Student Trustees), will have access to a \$6,000 Trustee expense account. This account may be used to reimburse the Trustee for expenses reasonably incurred in carrying out their role as Trustee.
- 3.8. The following expenses are recognized by the Board as appropriate:
 - professional development,
 - conferences,
 - events/functions whose purpose is the welfare of HDSB students, such as but not limited to those hosted by the Halton Learning Foundation, the Halton Industry Education Council, or Halton Food for Thought, etc.
 - meals, reimbursed at the current HDSB rate,
 - office supplies (photocopying, stationery, postage, technology etc.),
 - constituent meeting expenses (coffee, refreshments, etc.),
 - child care costs for dependent children which would enable the Trustee to attend scheduled meetings, events and/or functions of the HDSB,
 - newspaper subscriptions,

Trustee Expenses

Governance Procedure

- office furniture (filing cabinet, desk, chair, etc.) and equipment (excluding Student Trustees), and
- other expenses.

- 3.9. When purchasing goods and services, Trustees shall follow best practices as outlined in the Procurement Administrative Procedure.
- 3.10. Any other extraordinary or unusual expenses incurred by a Trustee in carrying out their role, which they feel should be paid by the HDSB must be pre-approved by the Board, and will not be charged against the Trustee's expense account, but rather the Board's leadership account.

Travel

- 3.11. Travel expenses, including mileage at the current HDSB rate, parking and tolls, will be reimbursed through the Trustee Mileage/Travel Account and include Trustee claims for travel within Ontario by automobile or public transit to:
- HDSB sites and events,
 - OPSBA (and OSTA-AECO for Student Trustees) events and meetings,
 - Conferences, and
 - Meetings or events which the Trustee attends as a representative of the Board.
- 3.12. Travel within Ontario by other modes of transportation (e.g. train, airplane) to the events specified above, will be reimbursed through the Trustee Mileage/Travel Account as long as they do not exceed the cost of driving to those events. Travel within Ontario by other modes of transportation that exceed the cost of driving will be reimbursed up to the cost of driving to those events. The remainder, if any, will be reimbursed through the Trustee's expense account.
- 3.13. All travel expenses, including travel expenses to conferences, etc., will be submitted using the claims process provided by the HDSB. Eligible travel expenses include mileage, public transit, train, airfare, parking, ride hailing services, toll highways (excluding transponder lease and video toll charges).
- 3.14. Travel to conferences, meetings or events outside Ontario shall be reimbursed through the Trustee's expense account.

OPSBA

- 3.15. Attendance at the Ontario Public School Boards' Association (OPSBA) AGM by the Board's OPSBA Director(s) and any Trustee elected to the Executive Committee of OPSBA will be charged to the Board's Leadership Account. Eligible expenses include registration,

Trustee Expenses

Governance Procedure

accommodation, and travel, as well as any meals not provided by OPSBA. These expenses do not require approval by the Board.

- 3.16. Registration fees for the OPSBA Public Education Symposium and the OPSBA Labour Relations Symposium for any Trustee will be charged to the Trustees' Prior Term Reserve Account. These expenses do not require approval by the Board.

Governance Professional Development

- 3.17. Annual governance professional development, including an overview of "Robert's Rules of Order, Newly Revised" and related topics will be provided to the Board and charged to the Trustees' Prior Term Reserve Account. This expense does not require approval from the Board.

Other Professional Development

- 3.18. Where a Trustee incurs appropriate expenses as a representative of the Board, they will not be charged against the Trustee's expense account, but rather the Board's Leadership Account. All such expenses (not already noted in this Governance Procedure) must be approved by the Board. For planning purposes, where such expenses are predictable, they should be approved as early in the fiscal year as possible (e.g. audit training for members of the Audit Committee).
- 3.19. Where the Board incurs appropriate expenses for attending professional development sessions, it will be charged to the Trustees' Prior Term Reserve Account. All such expenses must be approved by the Board. For planning purposes, where such expenses are predictable, they should be approved as early in the fiscal year as possible (e.g. Trustee Professional Development Planning Standing Committee opportunities, Ministry of Education/OPSBA Trustee orientation sessions, and other professional development opportunities for all Trustees).

Disputes

- 3.20. Where the approval or allocation of any expense is disputed, the Board is recognized as the final authority for the approval or allocation of that expense.

Reporting

- 3.21. Trustees will make best efforts to submit claims for expenses on a monthly basis and in the fiscal year (September 1 - August 31) in which the expense occurred. Expenses submitted after the fiscal year end cut-off will be reflected in the following fiscal year.

Trustee Expenses

Governance Procedure

- 3.22. A monthly statement of an individual Trustee's detailed expenses shall be provided to that Trustee (excluding Student Trustees) electronically.
 - 3.23. Trustee expenses that are in excess of, or not eligible under, this governance procedure may be claimable on individual Trustee personal tax returns using the T2200 form provided by the HDSB.
 - 3.24. Unused portions of an individual Trustee's expense account, on an annual basis (i.e. November 15 to November 14), shall rollover to the next year (excluding Student Trustees).
 - 3.25. At the end of the Trustees' term, unused portions of the Trustees' expense accounts (excluding Student Trustees' expense accounts) shall be allocated to the Trustees' Prior Term Reserve Account for the purpose of future Trustee professional development. The use of these funds will be decided by the incoming Board by Board resolution.
 - 3.26. Trustees will receive an annual statement of the Trustees' Prior Term Reserve Account within 90 calendar days of the start of the next fiscal year.
 - 3.27. Payment of a Trustee's claims exceeding the total amount budgeted per Trustee during their term will be decided on a case-by-case basis by the Board.
 - 3.28. An annual summary of Trustee expenses will be reported as an information item by the Superintendent of Business Services.
 - 3.29. A Trustee expense report will be posted to the HDSB website annually by December 31 following the end of the fiscal year. The report will include expense totals by Trustee in each of the following categories:
 - OPSBA Conferences
 - Other Professional Development
 - Meeting Expenses
 - Supplies
 - Other Expenses
- HDSB paid:
- Telecommunications
 - Technology
 - HDSB Leadership and Mandatory Training
 - Trustees' Prior Term Reserve Account
 - Travel

Trustee Expenses

Governance Procedure

- 3.30. Trustee expenses fall under the Broader Public Sector Accountability Act, 2010 (BPSAA) and must meet the Expenses and Procurement Standards detailed therein.

4. RESPONSIBILITIES

- 4.1. The Board approves “Trustee Expenses - Schedule 1” prior to the new term of a Board or when changes are recommended by the Superintendent of Education (Information Services).
- 4.2. The Superintendent of Education (Information Services) determines and recommends limits in “Trustee Expenses - Schedule 1”.
- 4.3. The Superintendent of Business Services provides support for Trustee expense reporting, reports on Trustee expenses, and uses the compounded rate of inflation since the most recent individual Trustee expense account calculation as a guide to determine individual Trustee expense accounts at the beginning of each four year term of the Board of Trustees.

5. RELATED LEGISLATION

[Ontario Education Act](#)
[Broader Public Sector Accountability Act, 2010](#)
[Accessibility for Ontarians with Disabilities Act, 2005](#)

6. RELATED BOARD POLICIES AND PROCEDURES

[Trustee Expenses Policy](#)
[Procurement Administrative Procedure](#)
[Hospitality Administrative Procedure](#)

7. REVISION HISTORY

- 7.1. Revised February 2024 to clarify Student Trustee Expenses (3.1, 3.7, 3.8, 3.2.4 and 3.25).
- 7.2. Revised Schedule 1 on January 2024 to update types of permitted devices
- 7.3. Revised October 2023 to increase the individual Trustee Accounts to \$6,000 per year (3.7), and to change the reimbursement of travel expenses so that it is paid from the Trustee Mileage/Travel Account. (3.8 - 3.14, and 3.27).
- 7.4. Revised April 2022 to add clarity regarding the process for submitting travel expenses (3.15), add annual Governance Professional Development for Trustees (3.16), and general housekeeping.
- 7.5. Revised May 2021 to create a policy statement, and a governance procedure to guide specific directives, eligible expenses and approvals.

Trustee Expenses

Governance Procedure

- 7.6. Reviewed September 2019 to add clarity to travel expenses section 4.8, and add clarity regarding which account will be used for specific conferences and professional development opportunities (edited 4.9 and added new 4.10-4.12); re-numbered 4.10-4.17 to 4.13-4.20). Delineated between the Board and the HDSB for clarity throughout the policy. Article 4.4 will be reviewed at Committee of the Whole in January 2020.
- 7.7. Reviewed June 2018 to ensure current hardware and software being used is reflected (4.1), add clarity regarding approval by Trustees (4.2, 4.9, 4.10), remove outdated reference (Revision History), update Schedule 1 to reflect the need to differentiate by including the option of a tablet instead of a laptop, and general housekeeping.
- 7.8. Reviewed June 2015 to clarify travel expenses covered by the Board (4.8), preferred timing of expense claims (4.11), and public reporting details (4.16).
- 7.9. Final review by PB&G on November 12, 2014 and Board on November 19, 2014 integrating feedback re expenses incurred on behalf of the Board, and the receipt of the annual statement of the Reserve Account to “within 90 days” of the start of the next fiscal year; definition of “days”; recognition of functions whose purpose is the welfare of HDSB students as an appropriate Trustee expense.
- 7.10. Revised September 24, 2014 Trustee Expenses Policy reformatted and revised for use with Schedule 1 information technology and communications expense limits. Revised to ensure that the rights of s with special needs or extraordinary circumstances are respected, and where possible to remove barriers to their effective representation of their community. Revised to include the realization of a taxable benefit equal to the residual value of any technology retained by Trustee.
- 7.11. Revised January 2012 upon their retirement from the school board. The original draft of the Trustee Expenses Policy was presented at the December 7, 2011 Board meeting. Revisions were suggested, and the revised version of the policy is attached to this report for the Board’s consideration. This Procedure should be reviewed on an ongoing basis to ensure it reflects any changes to the Broader Public Sector Accountability Act, 2010 (BPSAA).

Trustee Expenses - Schedule 1

The following options have been reviewed and approved by the Superintendent, Information Services and are available as outlined in item 4.1:

- Computer equipment and peripherals
 - Apple
 - MacBook Air
 - MacBook Pro
 - iPad or iPad Pro
 - Windows
 - Dell Latitude series
 - Other device(s) approved for use in HDSB schools or administrative offices
- Mobile devices
 - Apple iOS
 - Latest iPhone, iPhone Max, or iPhone Pro Max model
 - Android OS
 - Latest Google Pixel or Google Pixel Pro model

All items listed above are subject to availability.

The following reimbursements are recalculated on an ongoing basis as required and applicable. Reimbursements will include taxes and other applicable charges.

Trustees are eligible for reimbursement for home internet charges as follows:

- High speed home internet access for reimbursement to a maximum of \$80 + HST per month (\$90.40 per month inclusive)

Trustees who elect not to obtain a Board device and instead use their personal device for Board business are eligible for the following reimbursement:

- Communication plan reimbursement for mobile device to a maximum of \$95 + HST per

Trustee Expenses

Governance Procedure

month (\$107.35 per month inclusive)

Questions or concerns with respect to Schedule 1 should be directed to the Superintendent, Information Services.