



Revisions to Governance Procedure PR582(b), Trustee Expense

To: Governance and Policy Committee

Date: 28 October, 2020

Report No.: 10-20-3969

Strategic Directions

- Allocate Human and Financial Resources Strategically to Support Student Needs
- Build Strong Relationships and Partnerships Within School Communities to Support Student Learning and Well-Being

Recommendation

It is recommended that the revised governance procedure PR582(b), Trustee Expense, as presented in this report, be approved.

Context

Under the Accessibility for Ontario with Disabilities Act (AODA), all public sector organizations must comply with website accessibility requirements. All public websites and web content posted after January 1, 2012 must meet WCAG 2.0 Level AA guidelines, except for criteria outlined under live captions and pre-recorded audio descriptions. The deadline to comply with these requirements is January 1, 2021.

TDSB governance procedure *PR582(b), Trustee Expense: Section 6.14 Disclosure and Posting of Trustee Expenses*, currently states that details of trustee expenses, including all redacted expense claim forms, support receipts and invoices are to be posted to the Board's website on a quarterly basis.

As a result of the new requirements, the web content on the individual trustee expense pages (<https://www.tdsb.on.ca/Leadership/Trustees>) are no longer AODA compliant. In order to meet the requirements, TDSB has the following three options:

Agenda Page 20

- 1) Delete all images of the 2018-19 and 2019-20 trustee expense summaries and supporting documentation (currently in PDF format) on the trustee expense page, or
- 2) Convert and re-upload all of the 2018-19 and 2019-20 invoices and monthly expense summaries individually to AODA compliant format, or
- 3) Remove all scanned invoices and supporting documentation, but convert and re-upload all 2018-19 and 2019-20 monthly expense summaries outlining total monthly spending amounts from PDF to Microsoft excel format.

(Recommended)

It is recommended that *PR582 (b) Trustee expense procedure* be amended to remove the requirement to post expense claim forms and supporting receipts publicly; and to only require posting of monthly expense summaries on the TDSB public website in excel format. This will allow for added transparency and accountability without increasing administrative and financial burden.

Rationale for the recommendation:

- Posting of trustee expense receipts on the TDSB website is not a Ministry requirement.
- Trustee receipts are considered public documents and can be made available to all members of the public through the TDSB Freedom of information process.
- Conversion of two years' worth of receipt images to comply with AODA requirements is a costly and labour-intensive process. Given the additional workload associated to the 2020-21 school reopening, there will be limited staff resources available to manage the conversions of all trustee expense invoices from the past two years, and to complete them before December 31, 2020.

Action Plan and Associated Timeline

Changes will be made to PR582(b) Trustee Expense Procedure section 6.14. See Appendix A for details.

Resource Implications

N/A

Communications Considerations

The revised Trustee Expense Procedure will be communicated through the System Leaders' Bulletin, TDSB Connects, and will be posted on the Board's internal and external website.

Board Policy and Procedure Reference(s)

- Employee and Trustee Expenses Policy (P016)
- Board Member Code of Conduct (P075)

Appendices

- Appendix A: Trustee Expense Procedure (PR582(b) – track changes
- Appendix B: Trustee Expense Procedure PR582(b) – revised clean

From

Marisa Chiu, Executive Officer of Finance (Interim) at marisa.chiu@tdsb.on.ca or 416-395-3563.

Craig Snider, Associate Director of Business Operations and Service Excellence (Interim), at craig.snider@tdsb.on.ca or 416-395-8469.

Toronto District School Board

Governance Procedure PR582(b)

Title: **TRUSTEE EXPENSE**

Adopted: May 14, 2014

Effected: May 14, 2014; September 1, 2017

Revised: February 2015; June 17, 2015; May 24, 2017; **March 11, 2020; [new date]**

Reviewed: May 24, 2017, **March 11, 2020; [new date]**

Authorization: Board of Trustees

1.0 RATIONALE

The Trustee Expense Procedure (the “Procedure”) supports implementation of the Toronto District School Board’s (TDSB) Employee and Trustee Expense Policy (P016). This Procedure is aligned with the Board Member Code of Conduct (P075), *Broader Public Sector Accountability Act* and follows the spirit of the Broader Public Sector (BPS) Expenses Directive, and the Travel, Meal and Hospitality Expenses Directive.

2.0 OBJECTIVE

To outline the requirements and process under which Trustees of the TDSB will be reimbursed for allowable expenses while performing Board business in the course of carrying out their responsibilities, representing the interests of students, the Board and the public.

3.0 DEFINITIONS

Board is the Toronto District School Board, which is also referred to as “TDSB”.

Chair means the Chair of the Board of Trustees.

Central Governance Budget is the budget intended to capture the expenses of the Board, such as, Ontario Public School Boards' Association (OPSBA) membership fees, costs for Board appointed representatives to attend the Provincial educational symposiums, labour relations meetings and annual general meetings organized by OPSBA, the cost of shared liaison services, the cost of equipment supplied at the beginning of the Trustee’s term of office and the cost of Board representation at

seminars and conferences as approved by the Board of Trustees.

Official Business means duties and responsibilities of Trustees as prescribed by the *Education Act* and further explained in the Governance Policy (P086), and directly related to operations of the Toronto District School Board.

Shared Services Expenses Allocation is an annual allocation of \$5,000 for each Trustee in the central governance budget for expenditures related to a childcare attendant, translation, interpreter services, permits and shared services liaison support.

Shared Services Liaisons are administrative staff retained by the Board for provision of administrative support to Trustees in carrying out the official business of the Board.

Trustee Discretionary Budget is the annual budget of \$11,780 for each Trustee for discretionary expenses directly related to Trustees' official business, including professional development. Elected student Trustees share an annual discretionary budget of \$10,000.

Itemized Receipt is a document identifying the vendor with the date and amount of each expense item paid by the claimant. The document can be in an original paper, original electronic or scanned copy format.

Greater Toronto Area (GTA) is a provincial planning area, which includes the City of Toronto, Regional Municipalities of York, Halton, Peel and Durham. See Appendix B for a map of the area.

4.0 RESPONSIBILITY

~~Associate Director, Finance and Operations, and the Associate Director, Equity, Well-being and School Improvement. Associate Director, Business Operations and Service Excellence and Executive Officer, Finance~~

5.0 APPLICATION AND SCOPE

This Procedure applies to all Trustees. The Procedure also covers staff involved in receiving, reviewing and processing Trustee expenses.

This document provides requirements and restrictions related to expenditures below:

Section A: Employee Expenditures – General Requirements

Section B: Furniture & Equipment

Section C: Professional Development, Conferences & Workshops

Section D: Food, Hospitality and Gifts

Section E: Travel Expenses and Mileage

Section F: International Travel – Outside of North America

Section G: Roles & Responsibilities

Section H: Other Provisions

6.0 PROCEDURES

Section A: Trustee Expenditures - General Requirements

- 6.1.1. All expenses submitted for reimbursement must relate to the role of Trustee and the official business of the Board.
- 6.1.2. All expenses submitted for reimbursement must have itemized receipts and signature of the Trustee requesting payment. Amounts claimed for reimbursement must be supported by itemized, itemized receipts. The invoice or receipts must include details of goods or services purchased and the total cost, including applicable taxes. All reports and supporting documentation must be signed by each Trustee and include details as to the purpose of the expense.
- 6.1.3. The Board will only reimburse expenses incurred by the Trustee or their Shared Service Liaison acting on the Trustee's behalf.
- 6.1.4. When claiming expenses for official business meetings, Trustees must provide supporting documentation with specific details about the business conducted (names of attendees, purpose of the meeting, and the type of facility that hosted the meeting, e.g., school or public venue). This requirement includes claims for meal and parking expenses. If it is not possible to collect individual names, Trustees will describe the attendees (for instance, parents/guardians, organization members, union representatives, community group members, media spokespeople, students, etc.) and provide an estimate number of the attendees.
- 6.1.5. Expenses of a personal nature cannot be claimed and will not be reimbursed.
- 6.1.6. To be reimbursed, Trustee expense claims must be approved by both the Chair and the Director (or designate).
- 6.1.7. Expense claims of the Chair of the Board must be approved by the Director (or designate) prior to processing for payment.
- 6.1.8. Trustees may appeal a decision concerning their expenses to the Audit Committee.

- 6.1.9. The TDSB's approved vendors are to be used for the purchasing of goods or services over \$250. Purchasing of goods or services must comply with the Board's Purchasing Policy (P017) ~~purchasing policies~~ and related procedures, as well as the Board Member Code of Conduct (P075).
- 6.1.10. Purchases over \$500 in value and/or contracts or subscriptions (exceeding one year) require prior written approval of the Chair and the Director (or designate). The reimbursement amount will be prorated based on the remaining Trustee term, if it is shorter than the term of the contract or subscription.

A Trustee-hosted event (e.g., workshop, public information evening, Ward meeting, etc.) estimated to cost over \$500 must be pre-approved by the Chair and the Director (or designate).
- 6.1.11. Trustees cannot exceed their annual budget allocations. Amounts remaining at year-end will not be carried forward to the next budget year. Budget amounts cannot be transferred to other Trustees.
- 6.1.12. Trustees may submit a joint reimbursement expense claim for a joint undertaking (e.g., public event, meeting, or information session, etc., where the event is hosted by more than one Trustee). Expense claims must be signed by all Trustee claimants.
- 6.1.13. Trustees may not use funds from their shared services expenses allocation to pay for expenses related to the Trustee discretionary budget. Trustees may not exceed the Trustee discretionary budget cap of \$11,780 per annum.
- 6.1.14. Trustees may use up to \$1,000 from their Trustee discretionary budgets to pay for expenses related to the shared services expenses allocation.
- 6.1.15. Expense claims must be submitted during the fiscal year when the expense occurred, and no later than September 30 of the next fiscal year. The date the expense is incurred is defined as the date the goods or services are delivered, and not the invoice date. Claims received after the September 30 deadline may not be paid and cannot be charged to the next year's budget.

- 6.1.16. Trustees will receive summaries of expenses paid and the budget remaining in their discretionary budgets on a monthly basis. If there are any discrepancies, Trustees must advise the Chair and the Director (or designate).
- 6.1.17. Each Trustee will have the Board cover one facility permit fee for a community event per school year, which includes permits required for an event on a weekend. Any costs for additional permits will be charged from the Trustee's shared services expense allocation. Extra fees for media supports and any caretaking services will be charged against the Trustee's discretionary budget. A community event is defined as events or activities that are not in a meeting or consultation setting, and are non-TDSB focused events. For example: Heritage or holiday celebrations. Please refer to Appendix A for details regarding permits issued to TDSB Trustees. In an election year, the Trustee budgets will be allocated between the two terms of office and pro-rated accordingly by the number of months in each term (First term: September 1 – November 30, Second Term: December 1 – August 31).
- 6.1.18. Pursuant to the Use of Board Resources during Election Campaigns Procedure (PR533), Board resources, including staff and funding will not be used for any election-related purposes.
- 6.1.19. Trustees are responsible to ensure compliance with the Employee and Trustee Expenses Policy (P016) and the Board Member Code of Conduct (P075) when determining how their discretionary budget is spent in order to meet the unique needs of the constituents in their ward. All expenses relating to individual ward activities and individual Trustees will be charged to the applicable Trustee discretionary budget.
- 6.1.20. Trustees will not use Board resources for the purpose of self-promotion and/or campaigning as per ~~section 4.5 of~~ the Board Member Code of Conduct (P075). Self-promotion includes advertising for personal financial gain as well as production and distribution of novelty items which contain the Trustee's name (e.g., personalized pens, pencils, magnets, keychains, banners, signs, plaques, balloons, etc.). TDSB will not reimburse any self-promotion expenses. Business cards and Trustee standard newsletters are not considered to be self-promotion.

Communication materials (mail-outs, flyers, posters, cards, etc.) must include substantive information such as details about the operations of the TDSB, its programs, upcoming TDSB special events, dates, or initiatives. Public communication, which only contains Trustee identifiers or contact information is considered self-promotion.

- 6.1.22 Trustees will refrain from submitting expense reimbursement requests for goods purchased through online e-commerce shopping sites such as Amazon or eBay. This is because products purchased through online e-commerce shopping sites are not properly vetted by the Board. The quality and safety of the products cannot be verified, as the source is often unknown. Also, the Board is expected to conduct an open and competitive procurement process whenever applicable, to comply with the Broader Public Sector Procurement Directive. These sites also generally do not provide the same level of service around product return, product recall and warranty protection, compared to Board approved vendors. Employees should contact the Purchasing department for assistance when they cannot locate an item from the Board's contracted vendors or the distribution center.
- 6.1.23 Materials purchased using a personal gift card is not a reimbursable expense. Reimbursements are approved when money has been spent out-of-pocket and is supported by an itemized receipt.
- 6.1.24 Trustees on pregnancy or parental leave will continue to have relevant Trustee expenses paid in accordance with the Employee and Trustee Expenses Policy (P016) and Trustee Pregnancy and Parental Leave Policy (P093).

Section B: Furniture & Equipment

6.2 General Requirements

At the beginning of each term, Trustees will be offered Board equipment, as described below, to assist in conducting official business of the Board. The equipment items will be offered according to the contracts in place at the Board for the procurement of such items. The equipment must be used in accordance with the requirements of the Acceptable Use of Information Technology Resources Policy (P088) and the Board Member Code of Conduct (P075).

Equipment purchased with Board funds is considered Board property and

must be returned to the Board at the end of the term or such earlier time as the Trustee leaves office. Equipment that is being replaced must also be returned to the Board. When a Trustee chooses new equipment, upon re-election, the new equipment will only be distributed to the Trustee upon return of the equipment used in their previous term. Lost or stolen equipment must be reported to the Board's Risk Management Department (refer to the Employee/Trustee Equipment Checklist Procedure (PR656)).

6.2.1 Parameters around use of the Central Governance Account:

Each Trustee can purchase up to the four technology items and one furniture item as listed below through the central governance account, at any point in time during the 4-year term, regardless of their start date of the elected term.

Technology:

- Handheld device (iPad or tablet)
- Cell phone (smart phone)
- Computer (desktop or laptop)
- Printer/Scanner/Fax

Trustees will be supplied with a smartphone device in accordance with the current contract in place with the supplier of such services to the Board. Trustees will be provided with monthly details of the service used on their Board supplied device. Any use charged above the plan for personal reasons must be reimbursed to the Board.

Trustees choosing to use devices other than through the Board contract will be reimbursed for the monthly cost of their plan up to the value of the monthly plan cost for Board devices. Additionally, reimbursement will be made for any long distance or data charges incurred related to the role of the Trustee. These amounts will be reimbursed upon presentation of the original statement with details of the monthly charge and the other costs included.

Furniture (for home office use):

- Filing cabinets

All furniture and equipment must be returned to the TDSB at the end of the Trustee's election term unless the Trustee is re-elected. All used technology items must be returned once replacements are provided to a Trustee. The replacement items will be purchased from either the central governance budget or the Trustee discretionary budget.

If a Trustee is re-elected in the following term, he/she may continue to use the previous term's equipment, or return the previous term's equipment

and purchase up to the four technology items for the new 4-year term through the central governance budget.

Cost of repairs on used technology items outside of the term of warranty can be expensed through the central governance budget only if it is the result of manufacturing or product defects. The Board's Information Technology (I.T.) department must be consulted to determine if the equipment should be repaired or replaced.

6.2.2. Parameters for use of the Trustee discretionary budget:

All products purchased with Board funds are the property of the Board and will be returned upon the end of an election term.

All upgrades to existing equipment or new and supplementary technology purchases over and above the limit of four technology items per term per Trustee must be expensed through the Trustee discretionary budget.

Replacement and repair expenses resulting from lost, stolen or damaged furniture and equipment must be expensed through the Trustee discretionary budget.

All peripherals such as iPad cases, wireless mouse, memory enhancements and Bluetooth, must be expensed through the Trustee discretionary budget, as approved by the Chair and the Director (or designate).

6.2.3. Furniture and Equipment Tracking:

The tracking of all equipment and furniture purchased for each Trustee will involve the following staff and departments:

- Assistant Comptroller, Administrative Services: collects and organizes purchasing information (e.g., vendor, invoice date, delivery date, product information and description) for the equipment and furniture purchased. Ensures compliance with the TDSB's ~~purchasing policies~~[Purchasing Policy \(P017\)](#) and procedures; shares purchasing details, for tracking purposes, with Shared Services Administrative Liaison staff and Finance Administration staff. Upon completion of an elected term, the Assistant Comptroller will arrange for collection of equipment and furniture that were ordered and are Board property.
- Shared Services Administrative Liaison staff will track all equipment and furniture that are purchased for Trustees. Upon completion of an elected term the Shared Services Administrative Liaison staff will share their tracking records for purchased

equipment and furniture to support the Assistant Comptroller in collecting the equipment and furniture.

The following should be documented on a Trustee Furniture & Equipment log: date of purchase, description of item, serial numbers (if any), purchase order number, start/end date of warranty, cost center, location of the item and approximate dollar value. Any used equipment or furniture inherited from previous terms that are currently in Trustees' possession should also be tracked on the log.

Section C: Professional Development, Conferences & Workshops

6.3 General Requirements

Plans for travel, meals, accommodation and hospitality must support the role of the Trustee and the official business of the Board in accordance with the Board Member Code of Conduct [\(P075\)](#) and the Employee and Trustee Expenses Policy (P016).

Allowable expenses include meals, registration, accommodation and other reasonable expenses dependent upon location of the conference but only when these expenses are not part of the conference fee.

6.3.1 Application

The Trustee's application for conference participation is required at least one month in advance, using the Out of Province/In Province Conferences and Workshops Form.

The conference program detail must accompany the form, [AC-215 Out of Province/Out of Country](#) or [In Province Conferences and Workshops form](#).

Note: Participation in workshops offered by TDSB **does not** require the completion and submission of this form.

6.3.2 Pre-Authorization

Proposals for attendance at Out of Province conferences, seminars or workshops must be pre-approved by the Board of Trustees. Once approved by the Board of Trustees, the Chair would authorize the application form.

6.3.3 Application to Attend as a Presenter

If a Trustee proposes to attend a conference, seminar or workshop as a presenter representing the TDSB, an application for participation must be approved in advance. This request would be completed using the form [Trustee Application to Attend Conference as a Presenter \(Form 582F\)](#). The application should include a written confirmation that the Trustee is participating as a Board presenter. The proposal must be discussed with and have the support of the Director and the Chair. The proposal for the conference, seminar or workshop presentation must be approved by the Board of Trustees. Once approved by the Board of Trustees, the Chair would authorize the application form. The expenses for a Trustee attending a conference as a presenter will be reimbursed from the central governance budget.

6.3.4 Advances and Payment Process

There will be **no advances** issued to trustees attending professional development sessions or events.

Trustees must pay for the registration costs up front, and then claim reimbursement from the Board after the professional development session or event.

If trustees are unable to attend, they must make the effort to request a refund and inform the Trustee Services department in a timely manner.

Reimbursements are issued upon confirmation that the trustee has completed the conference, course or workshop. The Chair and Director or designates' sign-off on Part B of the conference form validates their attendance and approval for reimbursement. Exceptions may be made if the trustee is unable to attend due to extraordinary circumstances.

Pre-payment of registration fees by the Board could be made under special circumstances, as approved by the Director or designate. Special circumstances may include, but are not limited to, issues such as financial hardship, or when the threshold of out-of-pocket costs exceeds \$2,500. Trustees should provide advance notice of two weeks or more before the payment deadline, to allow processing time for Board staff.

If the Trustee is unable to attend and is unable to obtain a refund, they must provide a valid reason for their absence; otherwise they must reimburse to the Board the amount prepaid to the vendor.

6.3.5. Conference Meal Allowances

Multi-day or Overnight Conferences

Meal allowances will be provided up to the maximum amounts below, as outlined, if the meals not included in the conference registration. Reimbursement for meals while travelling to and from the conference destination are permitted only for costs incurred no earlier than 12 hours prior to the start time of the conference and no later than 12 hours after the end of the conference.

An agenda must be provided as supporting documentation, outlining start and end times of the conference for approval purposes.

Maximum meal expenditure will be provided up to \$70 per day and represents the sum of the following:

- \$20 maximum daily breakfast allowance
- \$20 maximum daily lunch allowance
- \$30 maximum daily dinner allowance

The breakfast on the first multi-day or overnight conference is still considered a personal expense and will not be eligible for the allowance. Breakfast is expected to precede the start of the work day and therefore is considered a personal expense.

When a fixed meal allowance is claimed in accordance to the eligibility criteria outlined, Trustees are not required to submit their meal receipts with their claim. The meal allowance amounts are inclusive of taxes and gratuity.

Single-day or Partial-day (Less than 6 hours) Conferences

The \$20 breakfast allowance is not applicable for single day or partial day conferences, as breakfast is considered a personal expense.

The \$20 lunch allowance may be claimed for single day or partial day conferences, when lunch is not provided at the conference.

The \$30 dinner allowance may be claimed for single day or partial day conferences, if the agenda goes beyond 6 p.m. and dinner is not provided at the conference.

These allowance amounts will be reviewed at least every two years and updated as required. There are no meal allowances or meal reimbursements for virtual conferences.

Where a conference is attended in the United States of America, the maximum meal expenditure and reimbursement of expenses will be converted to Canadian funds at the applicable foreign exchange rate.

For travel in the U.S. or other international destinations, meal reimbursements will be determined by the *Public Service of Canada National Joint Council's Travel Directive (Appendix D - Allowances)* and will be in effect during the period of travel. International travel expenses will be reimbursed in Canadian dollars.

6.3.6 Transportation

Air Travel – Canada and US

Trustees must make air travel reservations through the Chair's office. The reservation will be made through the Board's approved travel agent for air travel which will be Board paid/reimbursed.

The Board will pay basic economy/coach fares. No fare upgrades will be reimbursed by the Board.

Ground Travel

Personal vehicle mileage will be reimbursed at the approved rate per kilometre to a maximum of the economy airfare. The Board assumes no financial responsibility for privately owned vehicles other than paying the kilometric rate when used on business. Those driving a personal vehicle on Board business cannot make claims to the Board for damages as a result of an accident.

Trustees using their personal vehicle for Board business will be reimbursed at \$0.52 per km or at a rate in accordance with the approved kilometre allowance (see Request for Automobile Mileage Reimbursement, Form 582E). This allowance is to cover the costs of fuel, depreciation, maintenance and insurance.

Toll charges in the GTA (e.g. Highway 407 ETR) will not be covered. Toll charges outside of the GTA will be covered and will require submission of receipts.

Rental vehicles are generally not preferred unless it is demonstrably the most economical means of transportation.

Reimbursement of rent of vehicles will occur up to the equivalent rate of car kilometre allowance. The cost of the rental should also include

applicable insurance. When renting a vehicle, a compact model or its equivalent is required. Any exceptions must be:

- documented and approved prior to rental if possible, and
- guided by the principle that the rental vehicle is the most economical and practical size taking into account the purpose, number of occupants and safety.

Rental of luxury and sport vehicles are prohibited.

The Board assumes no financial responsibility of rented vehicles. Those driving a rented vehicle on Board business cannot make claims to the Board for damages as a result of an accident.

Aside from the use of personal or rental vehicles and air travel, other forms of travel may be permitted if they are considered more economical or reasonable. Examples include:

- Taxi or Ride Hailing Company – to and from airport.
- Train – reimbursed to maximum of economy fare.

Where a number of Trustees are attending the same function, shared travel should always be considered and required where possible.

Other Modes of Travel

- Taxi or Ride Hailing Company (e.g. Uber, Lyft) – is permitted for short occasional trips. The employee should compare the rates between vendors and choose the most economical option. The Board will not reimburse premium fees (e.g. UberBlack, Lyft Lux, Limousine service, etc.)
- Public Transit – may be reimbursed for the cost of the trip. Copies of the public transit statements (e.g. Presto statement) or token purchase receipt must be provided by reimbursement. The Board may also reimburse for monthly Presto passes, upon presentation of receipt.

Other Considerations for Ground Travel:

Where Trustees are attending the same function, shared travel should be considered where possible. Note that when multiple attendees are carpooling to the same destination, only the driver will claim reimbursement of vehicle costs.

All travel and other incidental expenses, including parking, taxi or ride hailing fare related to Board business will be reimbursed upon presentation of detailed receipts.

6.3.7 Accommodation

Events within the Greater Toronto Area (GTA)

Accommodation expenses within the Greater Toronto Area (GTA) are generally not allowable expenses. However, an exception may be made for Trustees to claim accommodation costs for events (such as conferences, conventions, seminars, workshops, etc.) within the GTA if the following two conditions are met:

1. Total length of travel (distance to the conference venue from Trustees residence and back) exceeds 150 kilometers;

AND

2. Time: based on the official agenda, Trustee's participation is required at unusually early or late hours: i.e., agenda start and end times are earlier than 8 a.m. and/or later than 10 p.m.¹

Any exception to the above must be preauthorized by the Director based on consideration of the conference itinerary and distance travelled.

Events outside the Greater Toronto Area (GTA)

For events outside the GTA, standard hotel accommodation as recommended by the event organizers, subject to availability, is preferred. In the event there is no availability, similar accommodation will be reimbursed as appropriate. Recreational costs (e.g. fitness facilities, video rentals, mini bar charges, golf fees) will not be reimbursed.

Reimbursement for accommodation expenses are permitted only for costs incurred no earlier than 24 hours prior to the start time of the event and no later than 24 hours after the end of the event, to provide flexibility around flight and other travel time. Effort should be made to schedule earliest travel time from start/end of the conference/event.

Trustees are personally responsible for any additional overnight stays beyond this period.

6.3.8 Other Expenses

¹ If the event end time is not stated on the agenda, it will be estimated as two hours from beginning of the last agenda item.

All other incidental expenses relating to Board business, supported by itemized receipts will be fully reimbursed if reasonable and justifiable.

Section D: Food, Hospitality and Gifts

6.4 Hospitality - General Requirements

- (a) Hospitality is the provision of food, beverages, accommodation, transportation or other amenities at the Board's expense to persons who are not engaged in work for:
 - Toronto District School Board;
 - Designated Broader Public Sector (BPS) organizations as defined in the Broader Public Sector Expenses Directive; and
 - Any of the Ontario government ministries, agencies and public entities covered by the Travel, Meals and Hospitality Expenses Directive.
- (b) Hospitality may be extended to facilitate Board business and is considered desirable as a matter of professional courtesy.
- (c) For reimbursement purposes, Trustees must ensure that hospitality expenses are recorded, and records contain information for each function:
 - The circumstances;
 - The form of hospitality;
 - The cost supported by itemized receipts;
 - Name and location of establishment;
 - Number of attendees;
 - Names of guests; and
 - Approval(s) by the Chair and Director (or designate)
- (d) Payment for alcoholic beverages using Board funds is prohibited at any hospitality event.
- (e) A Trustee must not provide or accept hospitality to/from entities engaged in vendor activities with the TDSB or have a pending vendor relationship with the Board.
- (f) Acceptance or offer of hospitality may constitute actual or perceived conflict of interest. Therefore, Trustees will consider the potential risks and exercise caution before accepting or offering gifts. A ~~t~~**T**rustee will adhere to the Board Member Code of Conduct (P075) and only accept the

hospitality of a gift in the course of the professional relationship, if **all** of the following criteria are met:

- The gift is of nominal value and is infrequent and non-recurring, such as holiday candies or inexpensive give-aways;
- A Trustee believes that the gift giver is not trying to obligate them, or improperly influence a decision;
- It is considered normal and acceptable business practice for the purposes of courtesy and good business relations; and
- Acceptance of the hospitality does not conflict with Board policies and procedures, and generally accepted ethical standards.

6.4.1 Tickets to Events

The cost for attendance at community events that directly support students in the TDSB are allowable expenses. Donation receipts for charitable events must not be claimed by the individual Trustee for income tax purposes.

6.4.2 Gifts of Appreciation or Bereavement

Gifts under \$50 may be provided as token gestures to individuals who are not employed in broader public sector organizations and must be supported by itemized receipts and explanation of purpose if expense is incurred. Gifts cannot be provided to Board employees. Appropriate gifts are:

- TDSB commemorative merchandise (i.e. mug or pen)
- thank you cards or gift of student art work

The Board may send a basket of flowers, fruit or gift of no more than \$200 on the death of a Trustee from the central governance budget with pre-approval from the Chair and the Director (or designate). Trustee discretionary budgets cannot be used for this purpose.

6.5 Contributions, Awards and Student Recognition

6.5.1 Contributions and Donations

Any monetary contributions to an individual TDSB school or multiple schools, as well as any donations to external organizations and charities from Trustee expense funds are disallowed, and therefore, will not be reimbursed.

6.5.2 Awards and Student Recognition

Certificates or letters of recognition may be provided as awards for specific individual student achievement. Educational gifts, such as books, TDSB merchandise or plaques, may also be provided up to \$50 per student from the Trustee discretionary budget for recognition of student achievement. Gift certificates are not acceptable student recognition awards. To ensure consistency, Trustees must obtain approval of the Board, before organizing any major student recognition events or award ceremonies.

Trustees will not use the awards and student recognition events to self-promote and must ensure compliance with the Board Member Code of Conduct (P075).

6.6 Food at Trustee Meetings and Forums

Non-alcoholic beverages, at a reasonable cost, may be provided at group meetings and professional development training sessions, where appropriate, when there are participants who are not employees of the Broader Public Sector.

Trustees will adhere to the following maximum meal rates outlined in the OPS Travel, Meals & Hospitality Expenses Directive when purchasing meals for staff or guests attending Trustee meetings or ward forums:

\$10.00 per person for breakfast
 \$12.50 per person for lunch
 \$22.50 per person for dinner

The amounts above are inclusive of taxes and up to 15% in gratuities. If the meal is centrally catered, the average cost per individual must not exceed these maximums. It is recommended, whenever possible, to use TDSB catering services, if they are located on the meeting site.

For daily meal allowances relating to conferences, please refer to Section C - *Professional Development, Conferences & Workshops* of this [procedureProcedure](#).

Section E: Travel Expenses and Mileage

6.7 Travel Expense - Mileage

6.7.1 Application

The Trustee will prepare and submit the Request for Automobile Mileage Reimbursement (Form 582C) to the Chair and Director (or designate) for

approval. Reimbursement is provided for necessary and reasonable expenditures on parking upon presentation of appropriate receipts. The per kilometer reimbursement rate is \$0.52.

6.7.2 Approval of Payment

The approved Trustee mileage Reimbursement form should be submitted separate from the Trustee Expense Claim. The claim is processed and paid by the Accounts Payable department. It is recommended that Trustee mileage claims are to be submitted at least quarterly. Mileage claims submitted past the September 30 deadline may not be reimbursed (see section 6.1.14).

The TDSB issues Trustees with a Declaration of Conditions of Employment form (T2200) which indicates the amount they have been paid.

Section F: International Travel – Outside of North America

6.8 International Travel

6.8.1 General Requirements

Trustees' travel will be approved on the basis of their ability to benefit from the experience and share the benefits gained with their colleagues (e.g., conferences, workshops, training opportunities). The guiding principle of this section is that plans for travel, meals, accommodation and hospitality, support Board objectives and are done in the most economical and/or practical fashion.

6.8.2 Travel

The type of travel selected should be the most practical and economical way to travel to align with the principles established in the BPS directive.

Considerations for making exceptions will be based on circumstances such as accommodation, length of travel, health and safety considerations. Prior approval by the Chair of the Board must be attained.

6.8.3 Accommodation

A standard room is the set option for accommodation consistent with the principle of value for money.

6.8.4 Meals

For travel in other international destinations, meal reimbursements will be determined by the Travel Directive, Appendix D, (<https://www.njc-cnm.gc.ca/directive/d10/en>) of the National Joint Council of the Public Service of Canada in effect during the period of travel.

Itemized receipts must be presented as part of the expense claim to be reimbursed in accordance with BPS and audit requirements. Pooling of meal allowances is not permitted.

TDSB will reimburse up to that amount where detailed, itemized receipts are presented. Meal expenses related to international travel will be reimbursed in Canadian dollars.

6.8.5 Incidental Expenses

Reasonable incidental expenses must be in relation to the official business of the Board. Incidental expenses will be reimbursed upon presentation of detailed, itemized receipts.

Examples of allowable incidental expenses:

- Cost of telephone calls to conduct business.
- Gratuities for meals, porter, hotel room service and taxis. The Board's reimbursement of gratuity is capped at 15% of pre-tax expense amount.
- Cost of internet connections and computer access charges.
- Facsimile and photocopying fees.
- Excess baggage fees for conference materials.

6.8.6 Alcohol

Alcohol cannot be claimed or expensed under any circumstances and must not be included in claims for reimbursement.

Section G: Roles & Responsibilities**6.9 Roles and Responsibilities****6.9.1 Trustees will:**

- Authorize all expenses from their Trustee Office Expense (Form 582A – Trustee Expense Claim) budget

- Stay within budget guidelines (Form 582B – Trustee Expense Claim: Budget Guidelines) and expense categories as outlined in the policy and procedure;
- Maintain all equipment and furniture supplied by the Board;
- Return all Board owned equipment and furniture at the end of term (Form 656A - Employee/Trustee Equipment Checklist).
- Ensure all amounts claimed are appropriate properly supported and comply with all policies and procedures for reimbursement.

6.9.2 Board staff – Public Engagement will support Trustees by:

- Providing support to Trustees for the proper submission and organization of expenses.
- Advise Trustees if items submitted for reimbursement are not in compliance with TDSB policies and procedures.
- Provide monthly notifications and updates to Trustees on budget status and cell phone or other technology expenses
- Provide training and orientation for staff and Trustees at the beginning of each term or as required/requested.

6.9.3 Board staff – Business Services Department will support Trustees and:

- Provide accounting, financial and purchasing support to the Trustees and Trustee Liaison Office.
- Provide guidance to Trustees and/or Administrative Liaison staff on Trustee expense policies and procedures and advise them if items submitted are not eligible for reimbursement.
- Ensure that amounts reimbursed are properly supported and compliant with relevant policies.
- Monitor changes in legislation, Board policies and procedures and ensure that this Procedure is updated as required.
- Provide notifications to Trustees on budget status, year-end procedures and assigned cut-off dates.

6.9.4 Assistant Comptroller, Administrative Services will:

- Manage procurement of office equipment, furniture and other Board assets for the Trustees.
- Coordinate return of assets provided to Trustees at the end of the elected term.

6.9.5 Board staff ,Information Technology Department will:

- Provide information technology support to Trustees regarding use of electronic equipment.

6.9.6 The Director or Associate Director, ~~Finance and~~Business Operations and Service Excellence (as Director's designate) will:

- Review and approve eligible Trustee expenses for reimbursement.
- Decline payment or reimbursement to ineligible expenses or expenses that do not relate to the role of a Trustee or business of the Board. Decline payment or reimbursement of submitted expenses that are not compliant with TDSB policies and procedures.

Section H: Other Provisions

6.10 Examples of allowable Trustee expenses

- Required travel
- Telephone and voice mail in the Trustee's office
- 50% of the cost of monthly internet service at home
- Professional Development/Conferences/Workshops related to the role of Trustee
- Board approved committee expenses
- Personalized TDSB stationery (letterhead, business cards)
- Miscellaneous travel expenses and associated parking (ward meetings, constituent meetings, school visits), including taxi service
- Newsletters, flyers, postage, courier charges
- School council support (e.g., food, drinks, child care, translation services, and other necessary items or services)
- Purchases from the Board's distribution center
- All out-of-pocket reimbursement requests must be properly detailed, supported and approved
- Mailroom expenses
- Purchase orders over \$250 through Board approved vendors
- Purchase orders under \$250 through any vendor
- Permit fees

- Payments to guest speakers or other fee-for-service with detailed invoice outlining work performed that may occur at Trustee-hosted events
- Advice or legal services provided by an external legal firm related to a matter involving an action against the Trustee. A Trustee may contract advice or service from an external legal firm (on the list of approved firms) if approved by the Board. The payment of such legal advice will align with the stipulations in the TDSB's Complaint Protocol for the Board Member Code of Conduct (PR708).

6.11 Examples of ineligible expenses

- Alcohol
- Books, magazines, periodicals with no relation to role of Trustee or Board business
- Movie/entertainment channel programming
- Monthly TV cable fees and/or installation and program fees for home office
- Event costs for an event organized entirely by a third party with no participation by Trustee
- Costs of any equipment or services purchased outside the Board ~~purchasing policies~~[Purchasing Policy \(P017\)](#) and procedures and approved contracts
- Purchases of office supplies for amounts over \$250 that are available from the Board's distribution center
- Personal use of Board purchased equipment such as smart phones (for example, long distance or roaming or data charges).
- Entertainment events such as theatre shows, musical performances, concerts, golf and green fees
- Raffle tickets, auctions events, table prize tickets at events, including galas
- Retail memberships
- Monetary, including gift card, awards
- Donations where formal recognition or tax receipt is provided to the Trustee
- Political contributions or expenses related to political events
- Any activity not related to role of Trustee
- Expenses incurred by a third party
- Payment to Board staff for any purpose; this includes gift cards or gifts.

6.12 Shared Services

Each Trustee can spend up to \$5,000 in annual allocation from the central governance budget for shared services expenditures (see section 6.1.14).

Allowable expenditures to be paid from the \$5,000 annual allocation are:

- Childcare attendant costs
- Translation services
- Interpreter Services
- Permits
- Shared Services Liaison Support

The Board will not be responsible for the costs of the above expenditures if they exceed the above annual maximum threshold. Trustees must use Board approved service providers for the above listed services.

All payroll timesheets relating to Shared Services Liaison Support must be approved by the Chair and processed prior to the payroll year-end cut-off date in September, in order to be recorded in the correct fiscal year. Timesheets received and processed after the cut-off date will be charged to the subsequent year, and as a reduction from that year's budget allotment.

6.13 Election Campaigns

Trustees are required to adhere to Operational Procedure Use of Board Resources during Election Campaigns (PR533).

6.14 Disclosure and Posting of Trustee Expenses

~~The details of Trustee expenses, including all expense claim forms and supporting detailed receipts and invoices. Monthly expense summaries outlining each Trustee's total monthly spending amount~~ will be posted on a quarterly basis to the Board website. This disclosure includes those of the Chair and Vice-Chair.

~~Each Trustee is responsible for redaction of personal information on their expense claim records before they are posted on the Trustee external website.~~

7 EVALUATION

This ~~p~~Procedure is to be reviewed and updated as required but at a minimum every four (4) years.

8 APPENDICES

Appendix A: Permits Issued to TDSB Trustees
Appendix B: Map of Greater Toronto Area

9 REFERENCE DOCUMENTS

Policies:

- Acceptable Use of Information Technology Resources Policy (P088)
- Board Member Code of Conduct (P075)
- Budget Approval Policy (P012)
- Employee and Trustee Expenses Policy (P016)
- Purchasing Policy (P017)
- Trustee Constituency Communications Policy (P018)
- Trustee Pregnancy and Parental Leave Policy (P093)

Procedures:

- Employee/Trustee Equipment Checklist Procedure (PR656)
- Complaint Protocol for the Board Member Code of Conduct (PR708)
- Student Trustees Procedure (PR588)
- Use of Board Resources During Election Campaigns Procedure (PR533)

Forms:

- Form 582 A: Trustee Expense Claim Form
- Form 582 B: Trustee Expense Claim Form - Budget Guidelines (front and back)
- Form 582 C: Mileage Claim, Trustee Travel Log
- Form 582 D: Trustee Approval from Chair of the Board Prior to Purchase
- Form 582 E: Request for Automobile Mileage Reimbursement
- Form 582 F: Trustee Application to Attend Conference as Presenter
- AC-215A In-Province or Out-of Province Conference & Workshop Form

Other:

- *Broader Public Sector Accountability Act*
- Broader Public Sector Expenses Directive
- *Education Act*
- Travel Directive (Appendix D – Allowances) - Rates for International Travel. National Joint Council of the Public Service of Canada: http://www.njc-cnm.gc.ca/directive/app_d.php?lang=eng
- Travel, Meal and Hospitality Expenses Directive - National Joint Council of the Public Service of Canada: http://www.njc-cnm.gc.ca/directive/app_d.php?lang=eng

APPENDIX A: Permits Issued to Trustees

A permit fee consists of 3 components as follows:

1. Application Processing Fee
2. Facility Rental Fee
3. Extra Services Fee (If applicable)

When a TDSB Trustee makes an application to permit a TDSB facility, the following fees apply:

Type of Activity	Application Processing Fee	Facility Rental Fee	Extra Services Fee
Ward meetings	Waived	Waived	Any costs arising from extra caretaking needs, media support, etc.
One community event per school year	Waived	Waived	Any costs arising from extra caretaking needs, media support, etc.
Additional community events	Waived	Community Youth and Seniors Category (Presently) – Subsidized Level 1 Category	Any costs arising from extra caretaking needs, media support, etc.

The following guidelines are applicable for a permit issued to a TDSB Trustee in their ~~his/her~~ official capacity:

- The Trustee must be present and is in charge during the permitted activity.
- Trustee Services will provide the budget codes for charging any portion of the permit fee, and the Trustee Services will receive a copy of the permit.
- Permits will not be issued a Trustee to use TDSB facilities during an election campaign, pursuant to Governance Procedure PR533.

APPENDIX B: MAP OF GREATER TORONTO AREA

Greater Toronto Area



Toronto District School Board

Governance Procedure PR582(b)

Title: **TRUSTEE EXPENSE**

Adopted: May 14, 2014

Effected: May 14, 2014; September 1, 2017

Revised: February 2015; June 17, 2015; May 24, 2017; **March 11, 2020; [new date]**

Reviewed: May 24, 2017, **March 11, 2020; [new date]**

Authorization: Board of Trustees

1.0 RATIONALE

The Trustee Expense Procedure (the “Procedure”) supports implementation of the Toronto District School Board’s (TDSB) Employee and Trustee Expense Policy (P016). This Procedure is aligned with the Board Member Code of Conduct (P075), *Broader Public Sector Accountability Act* and follows the spirit of the Broader Public Sector (BPS) Expenses Directive, and the Travel, Meal and Hospitality Expenses Directive.

2.0 OBJECTIVE

To outline the requirements and process under which Trustees of the TDSB will be reimbursed for allowable expenses while performing Board business in the course of carrying out their responsibilities, representing the interests of students, the Board and the public.

3.0 DEFINITIONS

Board is the Toronto District School Board, which is also referred to as “TDSB”.

Chair means the Chair of the Board of Trustees.

Central Governance Budget is the budget intended to capture the expenses of the Board, such as, Ontario Public School Boards' Association (OPSBA) membership fees, costs for Board appointed representatives to attend the Provincial educational symposiums, labour relations meetings and annual general meetings organized by OPSBA, the cost of shared liaison services, the cost of equipment supplied at the beginning of the Trustee’s term of office and the cost of Board representation at seminars and conferences as approved by the Board of Trustees.

Official Business means duties and responsibilities of Trustees as prescribed by the *Education Act* and further explained in the Governance Policy (P086), and directly related to operations of the Toronto District School Board.

Shared Services Expenses Allocation is an annual allocation of \$5,000 for each Trustee in the central governance budget for expenditures related to a childcare attendant, translation, interpreter services, permits and shared services liaison support.

Shared Services Liaisons are administrative staff retained by the Board for provision of administrative support to Trustees in carrying out the official business of the Board.

Trustee Discretionary Budget is the annual budget of \$11,780 for each Trustee for discretionary expenses directly related to Trustees' official business, including professional development. Elected student Trustees share an annual discretionary budget of \$10,000.

Itemized Receipt is a document identifying the vendor with the date and amount of each expense item paid by the claimant. The document can be in an original paper, original electronic or scanned copy format.

Greater Toronto Area (GTA) is a provincial planning area, which includes the City of Toronto, Regional Municipalities of York, Halton, Peel and Durham. See Appendix B for a map of the area.

4.0 RESPONSIBILITY

Associate Director, Business Operations and Service Excellence and Executive Officer, Finance

5.0 APPLICATION AND SCOPE

This Procedure applies to all Trustees. The Procedure also covers staff involved in receiving, reviewing and processing Trustee expenses.

This document provides requirements and restrictions related to expenditures below:

Section A: Employee Expenditures – General Requirements

Section B: Furniture & Equipment

Section C: Professional Development, Conferences & Workshops

Section D: Food, Hospitality and Gifts

Section E: Travel Expenses and Mileage

Section F: International Travel – Outside of North America

Section G: Roles & Responsibilities

Section H: Other Provisions**6.0 PROCEDURES****Section A: Trustee Expenditures - General Requirements**

- 6.1.1. All expenses submitted for reimbursement must relate to the role of Trustee and the official business of the Board.
- 6.1.2. All expenses submitted for reimbursement must have itemized receipts and signature of the Trustee requesting payment. Amounts claimed for reimbursement must be supported by itemized, itemized receipts. The invoice or receipts must include details of goods or services purchased and the total cost, including applicable taxes. All reports and supporting documentation must be signed by each Trustee and include details as to the purpose of the expense.
- 6.1.3. The Board will only reimburse expenses incurred by the Trustee or their Shared Service Liaison acting on the Trustee's behalf.
- 6.1.4. When claiming expenses for official business meetings, Trustees must provide supporting documentation with specific details about the business conducted (names of attendees, purpose of the meeting, and the type of facility that hosted the meeting, e.g., school or public venue). This requirement includes claims for meal and parking expenses. If it is not possible to collect individual names, Trustees will describe the attendees (for instance, parents/guardians, organization members, union representatives, community group members, media spokespeople, students, etc.) and provide an estimate number of the attendees.
- 6.1.5. Expenses of a personal nature cannot be claimed and will not be reimbursed.
- 6.1.6. To be reimbursed, Trustee expense claims must be approved by both the Chair and the Director (or designate).
- 6.1.7. Expense claims of the Chair of the Board must be approved by the Director (or designate) prior to processing for payment.
- 6.1.8. Trustees may appeal a decision concerning their expenses to the Audit Committee.

- 6.1.9. The TDSB's approved vendors are to be used for the purchasing of goods or services over \$250. Purchasing of goods or services must comply with the Board's Purchasing Policy (P017) and related procedures, as well as the Board Member Code of Conduct (P075).
- 6.1.10. Purchases over \$500 in value and/or contracts or subscriptions (exceeding one year) require prior written approval of the Chair and the Director (or designate). The reimbursement amount will be prorated based on the remaining Trustee term, if it is shorter than the term of the contract or subscription.
- A Trustee-hosted event (e.g., workshop, public information evening, Ward meeting, etc.) estimated to cost over \$500 must be pre-approved by the Chair and the Director (or designate).
- 6.1.11. Trustees cannot exceed their annual budget allocations. Amounts remaining at year-end will not be carried forward to the next budget year. Budget amounts cannot be transferred to other Trustees.
- 6.1.12. Trustees may submit a joint reimbursement expense claim for a joint undertaking (e.g., public event, meeting, or information session, etc., where the event is hosted by more than one Trustee). Expense claims must be signed by all Trustee claimants.
- 6.1.13. Trustees may not use funds from their shared services expenses allocation to pay for expenses related to the Trustee discretionary budget. Trustees may not exceed the Trustee discretionary budget cap of \$11,780 per annum.
- 6.1.14. Trustees may use up to \$1,000 from their Trustee discretionary budgets to pay for expenses related to the shared services expenses allocation.
- 6.1.15. Expense claims must be submitted during the fiscal year when the expense occurred, and no later than September 30 of the next fiscal year. The date the expense is incurred is defined as the date the goods or services are delivered, and not the invoice date. Claims received after the September 30 deadline may not be paid and cannot be charged to the next year's budget.
- 6.1.16. Trustees will receive summaries of expenses paid and the budget remaining in their discretionary budgets on a monthly basis. If there are

any discrepancies, Trustees must advise the Chair and the Director (or designate).

- 6.1.17. Each Trustee will have the Board cover one facility permit fee for a community event per school year, which includes permits required for an event on a weekend. Any costs for additional permits will be charged from the Trustee's shared services expense allocation. Extra fees for media supports and any caretaking services will be charged against the Trustee's discretionary budget. A community event is defined as events or activities that are not in a meeting or consultation setting, and are non-TDSB focused events. For example: Heritage or holiday celebrations. Please refer to Appendix A for details regarding permits issued to TDSB Trustees. In an election year, the Trustee budgets will be allocated between the two terms of office and pro-rated accordingly by the number of months in each term (First term: September 1 – November 30, Second Term: December 1 – August 31).
- 6.1.18. Pursuant to the Use of Board Resources during Election Campaigns Procedure (PR533), Board resources, including staff and funding will not be used for any election-related purposes.
- 6.1.19. Trustees are responsible to ensure compliance with the Employee and Trustee Expenses Policy (P016) and the Board Member Code of Conduct (P075) when determining how their discretionary budget is spent in order to meet the unique needs of the constituents in their ward. All expenses relating to individual ward activities and individual Trustees will be charged to the applicable Trustee discretionary budget.
- 6.1.20. Trustees will not use Board resources for the purpose of self-promotion and/or campaigning as per the Board Member Code of Conduct (P075). Self-promotion includes advertising for personal financial gain as well as production and distribution of novelty items which contain the Trustee's name (e.g., personalized pens, pencils, magnets, keychains, banners, signs, plaques, balloons, etc.). TDSB will not reimburse any self-promotion expenses. Business cards and Trustee standard newsletters are not considered to be self-promotion.

Communication materials (mail-outs, flyers, posters, cards, etc.) must include substantive information such as details about the operations of the TDSB, its programs, upcoming TDSB special events, dates, or initiatives.

Public communication, which only contains Trustee identifiers or contact information is considered self-promotion.

- 6.1.22 Trustees will refrain from submitting expense reimbursement requests for goods purchased through online e-commerce shopping sites such as Amazon or eBay. This is because products purchased through online e-commerce shopping sites are not properly vetted by the Board. The quality and safety of the products cannot be verified, as the source is often unknown. Also, the Board is expected to conduct an open and competitive procurement process whenever applicable, to comply with the Broader Public Sector Procurement Directive. These sites also generally do not provide the same level of service around product return, product recall and warranty protection, compared to Board approved vendors. Employees should contact the Purchasing department for assistance when they cannot locate an item from the Board's contracted vendors or the distribution center.
- 6.1.23 Materials purchased using a personal gift card is not a reimbursable expense. Reimbursements are approved when money has been spent out-of-pocket and is supported by an itemized receipt.
- 6.1.24 Trustees on pregnancy or parental leave will continue to have relevant Trustee expenses paid in accordance with the Employee and Trustee Expenses Policy (P016) and Trustee Pregnancy and Parental Leave Policy (P093).

Section B: Furniture & Equipment

6.2 General Requirements

At the beginning of each term, Trustees will be offered Board equipment, as described below, to assist in conducting official business of the Board. The equipment items will be offered according to the contracts in place at the Board for the procurement of such items. The equipment must be used in accordance with the requirements of the Acceptable Use of Information Technology Resources Policy (P088) and the Board Member Code of Conduct (P075).

Equipment purchased with Board funds is considered Board property and must be returned to the Board at the end of the term or such earlier time as the Trustee leaves office. Equipment that is being replaced must also be returned to the Board. When a Trustee chooses new equipment, upon re-election, the new equipment will only be distributed to the Trustee upon

return of the equipment used in their previous term. Lost or stolen equipment must be reported to the Board's Risk Management Department (refer to the Employee/Trustee Equipment Checklist Procedure (PR656)).

6.2.1 Parameters around use of the Central Governance Account:

Each Trustee can purchase up to the four technology items and one furniture item as listed below through the central governance account, at any point in time during the 4-year term, regardless of their start date of the elected term.

Technology:

- Handheld device (iPad or tablet)
- Cell phone (smart phone)
- Computer (desktop or laptop)
- Printer/Scanner/Fax

Trustees will be supplied with a smartphone device in accordance with the current contract in place with the supplier of such services to the Board. Trustees will be provided with monthly details of the service used on their Board supplied device. Any use charged above the plan for personal reasons must be reimbursed to the Board.

Trustees choosing to use devices other than through the Board contract will be reimbursed for the monthly cost of their plan up to the value of the monthly plan cost for Board devices. Additionally, reimbursement will be made for any long distance or data charges incurred related to the role of the Trustee. These amounts will be reimbursed upon presentation of the original statement with details of the monthly charge and the other costs included.

Furniture (for home office use):

- Filing cabinets

All furniture and equipment must be returned to the TDSB at the end of the Trustee's election term unless the Trustee is re-elected. All used technology items must be returned once replacements are provided to a Trustee. The replacement items will be purchased from either the central governance budget or the Trustee discretionary budget.

If a Trustee is re-elected in the following term, he/she may continue to use the previous term's equipment, or return the previous term's equipment and purchase up to the four technology items for the new 4-year term through the central governance budget.

Cost of repairs on used technology items outside of the term of warranty can be expensed through the central governance budget only if it is the result of manufacturing or product defects. The Board's Information Technology (I.T.) department must be consulted to determine if the equipment should be repaired or replaced.

6.2.2. Parameters for use of the Trustee discretionary budget:

All products purchased with Board funds are the property of the Board and will be returned upon the end of an election term.

All upgrades to existing equipment or new and supplementary technology purchases over and above the limit of four technology items per term per Trustee must be expensed through the Trustee discretionary budget.

Replacement and repair expenses resulting from lost, stolen or damaged furniture and equipment must be expensed through the Trustee discretionary budget.

All peripherals such as iPad cases, wireless mouse, memory enhancements and Bluetooth, must be expensed through the Trustee discretionary budget, as approved by the Chair and the Director (or designate).

6.2.3. Furniture and Equipment Tracking:

The tracking of all equipment and furniture purchased for each Trustee will involve the following staff and departments:

- Assistant Comptroller, Administrative Services: collects and organizes purchasing information (e.g., vendor, invoice date, delivery date, product information and description) for the equipment and furniture purchased. Ensures compliance with the TDSB's Purchasing Policy (P017) and procedures; shares purchasing details, for tracking purposes, with Shared Services Administrative Liaison staff and Finance Administration staff. Upon completion of an elected term, the Assistant Comptroller will arrange for collection of equipment and furniture that were ordered and are Board property.
- Shared Services Administrative Liaison staff will track all equipment and furniture that are purchased for Trustees. Upon completion of an elected term the Shared Services Administrative Liaison staff will share their tracking records for purchased equipment and furniture to support the Assistant Comptroller in collecting the equipment and furniture.

The following should be documented on a Trustee Furniture & Equipment log: date of purchase, description of item, serial numbers (if any), purchase order number, start/end date of warranty, cost center, location of the item and approximate dollar value. Any used equipment or furniture inherited from previous terms that are currently in Trustees' possession should also be tracked on the log.

Section C: Professional Development, Conferences & Workshops

6.3 General Requirements

Plans for travel, meals, accommodation and hospitality must support the role of the Trustee and the official business of the Board in accordance with the Board Member Code of Conduct (P075) and the Employee and Trustee Expenses Policy (P016).

Allowable expenses include meals, registration, accommodation and other reasonable expenses dependent upon location of the conference but only when these expenses are not part of the conference fee.

6.3.1 Application

The Trustee's application for conference participation is required at least one month in advance, using the Out of Province/In Province Conferences and Workshops Form.

The conference program detail must accompany the form, [AC-215 Out of Province/Out of Country](#) or [In Province Conferences and Workshops form](#).

Note: Participation in workshops offered by TDSB **does not** require the completion and submission of this form.

6.3.2 Pre-Authorization

Proposals for attendance at Out of Province conferences, seminars or workshops must be pre-approved by the Board of Trustees. Once approved by the Board of Trustees, the Chair would authorize the application form.

6.3.3 Application to Attend as a Presenter

If a Trustee proposes to attend a conference, seminar or workshop as a presenter representing the TDSB, an application for participation must be approved in advance. This request would be completed using the form

[Trustee Application to Attend Conference as a Presenter \(Form 582F\).](#)

The application should include a written confirmation that the Trustee is participating as a Board presenter. The proposal must be discussed with and have the support of the Director and the Chair. The proposal for the conference, seminar or workshop presentation must be approved by the Board of Trustees. Once approved by the Board of Trustees, the Chair would authorize the application form. The expenses for a Trustee attending a conference as a presenter will be reimbursed from the central governance budget.

6.3.4 Advances and Payment Process

There will be **no advances** issued to trustees attending professional development sessions or events.

Trustees must pay for the registration costs up front, and then claim reimbursement from the Board after the professional development session or event.

If trustees are unable to attend, they must make the effort to request a refund and inform the Trustee Services department in a timely manner.

Reimbursements are issued upon confirmation that the trustee has completed the conference, course or workshop. The Chair and Director or designates' sign-off on Part B of the conference form validates their attendance and approval for reimbursement. Exceptions may be made if the trustee is unable to attend due to extraordinary circumstances.

Pre-payment of registration fees by the Board could be made under special circumstances, as approved by the Director or designate. Special circumstances may include, but are not limited to, issues such as financial hardship, or when the threshold of out-of-pocket costs exceeds \$2,500. Trustees should provide advance notice of two weeks or more before the payment deadline, to allow processing time for Board staff.

If the Trustee is unable to attend and is unable to obtain a refund, they must provide a valid reason for their absence; otherwise they must reimburse to the Board the amount prepaid to the vendor.

6.3.5. Conference Meal Allowances

Multi-day or Overnight Conferences

Meal allowances will be provided up to the maximum amounts below, as outlined, if the meals not included in the conference registration.

Reimbursement for meals while travelling to and from the conference destination are permitted only for costs incurred no earlier than 12 hours prior to the start time of the conference and no later than 12 hours after the end of the conference.

An agenda must be provided as supporting documentation, outlining start and end times of the conference for approval purposes.

Maximum meal expenditure will be provided up to \$70 per day and represents the sum of the following:

- \$20 maximum daily breakfast allowance
- \$20 maximum daily lunch allowance
- \$30 maximum daily dinner allowance

The breakfast on the first multi-day or overnight conference is still considered a personal expense and will not be eligible for the allowance. Breakfast is expected to precede the start of the work day and therefore is considered a personal expense.

When a fixed meal allowance is claimed in accordance to the eligibility criteria outlined, Trustees are not required to submit their meal receipts with their claim. The meal allowance amounts are inclusive of taxes and gratuity.

Single-day or Partial-day (Less than 6 hours) Conferences

The \$20 breakfast allowance is not applicable for single day or partial day conferences, as breakfast is considered a personal expense.

The \$20 lunch allowance may be claimed for single day or partial day conferences, when lunch is not provided at the conference.

The \$30 dinner allowance may be claimed for single day or partial day conferences, if the agenda goes beyond 6 p.m. and dinner is not provided at the conference.

These allowance amounts will be reviewed at least every two years and updated as required. There are no meal allowances or meal reimbursements for virtual conferences.

Where a conference is attended in the United States of America, the maximum meal expenditure and reimbursement of expenses will be converted to Canadian funds at the applicable foreign exchange rate.

For travel in the U.S. or other international destinations, meal reimbursements will be determined by the *Public Service of Canada National Joint Council's Travel Directive (Appendix D - Allowances)* and will be in effect during the period of travel. International travel expenses will be reimbursed in Canadian dollars.

6.3.6 Transportation

Air Travel – Canada and US

Trustees must make air travel reservations through the Chair's office. The reservation will be made through the Board's approved travel agent for air travel which will be Board paid/reimbursed.

The Board will pay basic economy/coach fares. No fare upgrades will be reimbursed by the Board.

Ground Travel

Personal vehicle mileage will be reimbursed at the approved rate per kilometre to a maximum of the economy airfare. The Board assumes no financial responsibility for privately owned vehicles other than paying the kilometric rate when used on business. Those driving a personal vehicle on Board business cannot make claims to the Board for damages as a result of an accident.

Trustees using their personal vehicle for Board business will be reimbursed at \$0.52 per km or at a rate in accordance with the approved kilometre allowance (see Request for Automobile Mileage Reimbursement, Form 582E). This allowance is to cover the costs of fuel, depreciation, maintenance and insurance.

Toll charges in the GTA (e.g. Highway 407 ETR) will not be covered. Toll charges outside of the GTA will be covered and will require submission of receipts.

Rental vehicles are generally not preferred unless it is demonstrably the most economical means of transportation.

Reimbursement of rent of vehicles will occur up to the equivalent rate of car kilometre allowance. The cost of the rental should also include applicable insurance. When renting a vehicle, a compact model or its equivalent is required. Any exceptions must be:

- documented and approved prior to rental if possible, and

- guided by the principle that the rental vehicle is the most economical and practical size taking into account the purpose, number of occupants and safety.

Rental of luxury and sport vehicles are prohibited.

The Board assumes no financial responsibility of rented vehicles. Those driving a rented vehicle on Board business cannot make claims to the Board for damages as a result of an accident.

Aside from the use of personal or rental vehicles and air travel, other forms of travel may be permitted if they are considered more economical or reasonable. Examples include:

- Taxi or Ride Hailing Company – to and from airport.
- Train – reimbursed to maximum of economy fare.

Where a number of Trustees are attending the same function, shared travel should always be considered and required where possible.

Other Modes of Travel

- Taxi or Ride Hailing Company (e.g. Uber, Lyft) – is permitted for short occasional trips. The employee should compare the rates between vendors and choose the most economical option. The Board will not reimburse premium fees (e.g. UberBlack, Lyft Lux, Limousine service, etc.)
- Public Transit – may be reimbursed for the cost of the trip. Copies of the public transit statements (e.g. Presto statement) or token purchase receipt must be provided by reimbursement. The Board may also reimburse for monthly Presto passes, upon presentation of receipt.

Other Considerations for Ground Travel:

Where Trustees are attending the same function, shared travel should be considered where possible. Note that when multiple attendees are carpooling to the same destination, only the driver will claim reimbursement of vehicle costs.

All travel and other incidental expenses, including parking, taxi or ride hailing fare related to Board business will be reimbursed upon presentation of detailed receipts.

6.3.7 Accommodation

Events within the Greater Toronto Area (GTA)

Accommodation expenses within the Greater Toronto Area (GTA) are generally not allowable expenses. However, an exception may be made for Trustees to claim accommodation costs for events (such as conferences, conventions, seminars, workshops, etc.) within the GTA if the following two conditions are met:

1. Total length of travel (distance to the conference venue from Trustees residence and back) exceeds 150 kilometers;

AND

2. Time: based on the official agenda, Trustee's participation is required at unusually early or late hours: i.e., agenda start and end times are earlier than 8 a.m. and/or later than 10 p.m.¹

Any exception to the above must be preauthorized by the Director based on consideration of the conference itinerary and distance travelled.

Events outside the Greater Toronto Area (GTA)

For events outside the GTA, standard hotel accommodation as recommended by the event organizers, subject to availability, is preferred. In the event there is no availability, similar accommodation will be reimbursed as appropriate. Recreational costs (e.g. fitness facilities, video rentals, mini bar charges, golf fees) will not be reimbursed.

Reimbursement for accommodation expenses are permitted only for costs incurred no earlier than 24 hours prior to the start time of the event and no later than 24 hours after the end of the event, to provide flexibility around flight and other travel time. Effort should be made to schedule earliest travel time from start/end of the conference/event.

Trustees are personally responsible for any additional overnight stays beyond this period.

6.3.8 Other Expenses

All other incidental expenses relating to Board business, supported by itemized receipts will be fully reimbursed if reasonable and justifiable.

Section D: Food, Hospitality and Gifts

¹ If the event end time is not stated on the agenda, it will be estimated as two hours from beginning of the last agenda item.

6.4 Hospitality - General Requirements

- (a) Hospitality is the provision of food, beverages, accommodation, transportation or other amenities at the Board's expense to persons who are not engaged in work for:
 - Toronto District School Board;
 - Designated Broader Public Sector (BPS) organizations as defined in the Broader Public Sector Expenses Directive; and
 - Any of the Ontario government ministries, agencies and public entities covered by the Travel, Meals and Hospitality Expenses Directive.
- (b) Hospitality may be extended to facilitate Board business and is considered desirable as a matter of professional courtesy.
- (c) For reimbursement purposes, Trustees must ensure that hospitality expenses are recorded, and records contain information for each function:
 - The circumstances;
 - The form of hospitality;
 - The cost supported by itemized receipts;
 - Name and location of establishment;
 - Number of attendees;
 - Names of guests; and
 - Approval(s) by the Chair and Director (or designate)
- (d) Payment for alcoholic beverages using Board funds is prohibited at any hospitality event.
- (e) A Trustee must not provide or accept hospitality to/from entities engaged in vendor activities with the TDSB or have a pending vendor relationship with the Board.
- (f) Acceptance or offer of hospitality may constitute actual or perceived conflict of interest. Therefore, Trustees will consider the potential risks and exercise caution before accepting or offering gifts. A Trustee will adhere to the Board Member Code of Conduct (P075) and only accept the hospitality of a gift in the course of the professional relationship, if **all** of the following criteria are met:
 - The gift is of nominal value and is infrequent and non-recurring, such as holiday candies or inexpensive give-aways;
 - A Trustee believes that the gift giver is not trying to obligate them, or improperly influence a decision;

- It is considered normal and acceptable business practice for the purposes of courtesy and good business relations; and
- Acceptance of the hospitality does not conflict with Board policies and procedures, and generally accepted ethical standards.

6.4.1 Tickets to Events

The cost for attendance at community events that directly support students in the TDSB are allowable expenses. Donation receipts for charitable events must not be claimed by the individual Trustee for income tax purposes.

6.4.2 Gifts of Appreciation or Bereavement

Gifts under \$50 may be provided as token gestures to individuals who are not employed in broader public sector organizations and must be supported by itemized receipts and explanation of purpose if expense is incurred. Gifts cannot be provided to Board employees. Appropriate gifts are:

- TDSB commemorative merchandise (i.e. mug or pen)
- thank you cards or gift of student art work

The Board may send a basket of flowers, fruit or gift of no more than \$200 on the death of a Trustee from the central governance budget with pre-approval from the Chair and the Director (or designate). Trustee discretionary budgets cannot be used for this purpose.

6.5 Contributions, Awards and Student Recognition

6.5.1 Contributions and Donations

Any monetary contributions to an individual TDSB school or multiple schools, as well as any donations to external organizations and charities from Trustee expense funds are disallowed, and therefore, will not be reimbursed.

6.5.2. Awards and Student Recognition

Certificates or letters of recognition may be provided as awards for specific individual student achievement. Educational gifts, such as books, TDSB merchandise or plaques, may also be provided up to \$50 per student from the Trustee discretionary budget for recognition of student achievement. Gift certificates are not acceptable student recognition awards. To ensure

consistency, Trustees must obtain approval of the Board, before organizing any major student recognition events or award ceremonies.

Trustees will not use the awards and student recognition events to self-promote and must ensure compliance with the Board Member Code of Conduct (P075).

6.6 Food at Trustee Meetings and Forums

Non-alcoholic beverages, at a reasonable cost, may be provided at group meetings and professional development training sessions, where appropriate, when there are participants who are not employees of the Broader Public Sector.

Trustees will adhere to the following maximum meal rates outlined in the OPS Travel, Meals & Hospitality Expenses Directive when purchasing meals for staff or guests attending Trustee meetings or ward forums:

\$10.00 per person for breakfast
 \$12.50 per person for lunch
 \$22.50 per person for dinner

The amounts above are inclusive of taxes and up to 15% in gratuities. If the meal is centrally catered, the average cost per individual must not exceed these maximums. It is recommended, whenever possible, to use TDSB catering services, if they are located on the meeting site.

For daily meal allowances relating to conferences, please refer to Section C - *Professional Development, Conferences & Workshops* of this Procedure.

Section E: Travel Expenses and Mileage

6.7 Travel Expense - Mileage

6.7.1 Application

The Trustee will prepare and submit the Request for Automobile Mileage Reimbursement (Form 582C) to the Chair and Director (or designate) for approval. Reimbursement is provided for necessary and reasonable expenditures on parking upon presentation of appropriate receipts. The per kilometer reimbursement rate is \$0.52.

6.7.2 Approval of Payment

The approved Trustee mileage Reimbursement form should be submitted separate from the Trustee Expense Claim. The claim is processed and paid by the Accounts Payable department. It is recommended that Trustee mileage claims are to be submitted at least quarterly. Mileage claims submitted past the September 30 deadline may not be reimbursed (see section 6.1.14).

The TDSB issues Trustees with a Declaration of Conditions of Employment form (T2200) which indicates the amount they have been paid.

Section F: International Travel – Outside of North America

6.8 International Travel

6.8.1 General Requirements

Trustees' travel will be approved on the basis of their ability to benefit from the experience and share the benefits gained with their colleagues (e.g., conferences, workshops, training opportunities). The guiding principle of this section is that plans for travel, meals, accommodation and hospitality, support Board objectives and are done in the most economical and/or practical fashion.

6.8.2 Travel

The type of travel selected should be the most practical and economical way to travel to align with the principles established in the BPS directive.

Considerations for making exceptions will be based on circumstances such as accommodation, length of travel, health and safety considerations. Prior approval by the Chair of the Board must be attained.

6.8.3 Accommodation

A standard room is the set option for accommodation consistent with the principle of value for money.

6.8.4 Meals

For travel in other international destinations, meal reimbursements will be determined by the Travel Directive, Appendix D, (<https://www.njc-cnm.gc.ca/directive/d10/en>) of the National Joint Council of the Public Service of Canada in effect during the period of travel.

Itemized receipts must be presented as part of the expense claim to be reimbursed in accordance with BPS and audit requirements. Pooling of meal allowances is not permitted.

TDSB will reimburse up to that amount where detailed, itemized receipts are presented. Meal expenses related to international travel will be reimbursed in Canadian dollars.

6.8.5 Incidental Expenses

Reasonable incidental expenses must be in relation to the official business of the Board. Incidental expenses will be reimbursed upon presentation of detailed, itemized receipts.

Examples of allowable incidental expenses:

- Cost of telephone calls to conduct business.
- Gratuities for meals, porter, hotel room service and taxis. The Board's reimbursement of gratuity is capped at 15% of pre-tax expense amount.
- Cost of internet connections and computer access charges.
- Facsimile and photocopying fees.
- Excess baggage fees for conference materials.

6.8.6 Alcohol

Alcohol cannot be claimed or expensed under any circumstances and must not be included in claims for reimbursement.

Section G: Roles & Responsibilities

6.9 Roles and Responsibilities

6.9.1 Trustees will:

- Authorize all expenses from their Trustee Office Expense (Form 582A – Trustee Expense Claim) budget
- Stay within budget guidelines (Form 582B – Trustee Expense Claim: Budget Guidelines) and expense categories as outlined in the policy and procedure;
- Maintain all equipment and furniture supplied by the Board;
- Return all Board owned equipment and furniture at the end of term (Form 656A - Employee/Trustee Equipment Checklist).

- Ensure all amounts claimed are appropriate properly supported and comply with all policies and procedures for reimbursement.

6.9.2 Board staff – Public Engagement will support Trustees by:

- Providing support to Trustees for the proper submission and organization of expenses.
- Advise Trustees if items submitted for reimbursement are not in compliance with TDSB policies and procedures.
- Provide monthly notifications and updates to Trustees on budget status and cell phone or other technology expenses
- Provide training and orientation for staff and Trustees at the beginning of each term or as required/requested.

6.9.3 Board staff – Business Services Department will support Trustees and:

- Provide accounting, financial and purchasing support to the Trustees and Trustee Liaison Office.
- Provide guidance to Trustees and/or Administrative Liaison staff on Trustee expense policies and procedures and advise them if items submitted are not eligible for reimbursement.
- Ensure that amounts reimbursed are properly supported and compliant with relevant policies.
- Monitor changes in legislation, Board policies and procedures and ensure that this Procedure is updated as required.
- Provide notifications to Trustees on budget status, year-end procedures and assigned cut-off dates.

6.9.4 Assistant Comptroller, Administrative Services will:

- Manage procurement of office equipment, furniture and other Board assets for the Trustees.
- Coordinate return of assets provided to Trustees at the end of the elected term.

6.9.5 Board staff ,Information Technology Department will:

- Provide information technology support to Trustees regarding use of electronic equipment.

6.9.6 The Director or Associate Director, Business Operations and Service Excellence (as Director's designate) will:

- Review and approve eligible Trustee expenses for reimbursement.
- Decline payment or reimbursement to ineligible expenses or expenses that do not relate to the role of a Trustee or business of the Board. Decline payment or reimbursement of submitted expenses that are not compliant with TDSB policies and procedures.

Section H: Other Provisions

6.10 Examples of allowable Trustee expenses

- Required travel
- Telephone and voice mail in the Trustee's office
- 50% of the cost of monthly internet service at home
- Professional Development/Conferences/Workshops related to the role of Trustee
- Board approved committee expenses
- Personalized TDSB stationery (letterhead, business cards)
- Miscellaneous travel expenses and associated parking (ward meetings, constituent meetings, school visits), including taxi service
- Newsletters, flyers, postage, courier charges
- School council support (e.g., food, drinks, child care, translation services, and other necessary items or services)
- Purchases from the Board's distribution center
- All out-of-pocket reimbursement requests must be properly detailed, supported and approved
- Mailroom expenses
- Purchase orders over \$250 through Board approved vendors
- Purchase orders under \$250 through any vendor
- Permit fees
- Payments to guest speakers or other fee-for-service with detailed invoice outlining work performed that may occur at Trustee-hosted events
- Advice or legal services provided by an external legal firm related to a matter involving an action against the Trustee. A Trustee may contract advice or service from an external legal firm (on the list of approved firms) if approved by the Board. The payment of such legal advice will align with the stipulations in the TDSB's Complaint Protocol for the Board Member Code of Conduct (PR708).

6.11 Examples of ineligible expenses

- Alcohol
- Books, magazines, periodicals with no relation to role of Trustee or Board business
- Movie/entertainment channel programming
- Monthly TV cable fees and/or installation and program fees for home office
- Event costs for an event organized entirely by a third party with no participation by Trustee
- Costs of any equipment or services purchased outside the Board Purchasing Policy (P017) and procedures and approved contracts
- Purchases of office supplies for amounts over \$250 that are available from the Board's distribution center
- Personal use of Board purchased equipment such as smart phones (for example, long distance or roaming or data charges).
- Entertainment events such as theatre shows, musical performances, concerts, golf and green fees
- Raffle tickets, auctions events, table prize tickets at events, including galas
- Retail memberships
- Monetary, including gift card, awards
- Donations where formal recognition or tax receipt is provided to the Trustee
- Political contributions or expenses related to political events
- Any activity not related to role of Trustee
- Expenses incurred by a third party
- Payment to Board staff for any purpose; this includes gift cards or gifts.

6.12 Shared Services

Each Trustee can spend up to \$5,000 in annual allocation from the central governance budget for shared services expenditures (see section 6.1.14).

Allowable expenditures to be paid from the \$5,000 annual allocation are:

- Childcare attendant costs
- Translation services
- Interpreter Services
- Permits
- Shared Services Liaison Support

The Board will not be responsible for the costs of the above expenditures if they exceed the above annual maximum threshold. Trustees must use Board approved service providers for the above listed services.

All payroll timesheets relating to Shared Services Liaison Support must be approved by the Chair and processed prior to the payroll year-end cut-off date in September, in order to be recorded in the correct fiscal year. Timesheets received and processed after the cut-off date will be charged to the subsequent year, and as a reduction from that year's budget allotment.

6.13 Election Campaigns

Trustees are required to adhere to Operational Procedure Use of Board Resources during Election Campaigns (PR533).

6.14 Disclosure and Posting of Trustee Expenses

Monthly expense summaries outlining each Trustee's total monthly spending amount will be posted on a quarterly basis to the Board website. This disclosure includes those of the Chair and Vice-Chair.

7 EVALUATION

This Procedure is to be reviewed and updated as required but at a minimum every four (4) years.

8 APPENDICES

Appendix A: Permits Issued to TDSB Trustees
Appendix B: Map of Greater Toronto Area

9 REFERENCE DOCUMENTS

Policies:

- Acceptable Use of Information Technology Resources Policy (P088)
- Board Member Code of Conduct (P075)
- Budget Approval Policy (P012)
- Employee and Trustee Expenses Policy (P016)
- Purchasing Policy (P017)
- Trustee Constituency Communications Policy (P018)
- Trustee Pregnancy and Parental Leave Policy (P093)

Procedures:

- Employee/Trustee Equipment Checklist Procedure (PR656)
- Complaint Protocol for the Board Member Code of Conduct (PR708)

- Student Trustees Procedure (PR588)
- Use of Board Resources During Election Campaigns Procedure (PR533)

Forms:

- Form 582 A: Trustee Expense Claim Form
- Form 582 B: Trustee Expense Claim Form - Budget Guidelines (front and back)
- Form 582 C: Mileage Claim, Trustee Travel Log
- Form 582 D: Trustee Approval from Chair of the Board Prior to Purchase
- Form 582 E: Request for Automobile Mileage Reimbursement
- Form 582 F: Trustee Application to Attend Conference as Presenter
- AC-215A In-Province or Out-of Province Conference & Workshop Form

Other:

- *Broader Public Sector Accountability Act*
- Broader Public Sector Expenses Directive
- *Education Act*
- Travel Directive (Appendix D – Allowances) - Rates for International Travel. National Joint Council of the Public Service of Canada: http://www.njc-cnm.gc.ca/directive/app_d.php?lang=eng
- Travel, Meal and Hospitality Expenses Directive - National Joint Council of the Public Service of Canada: http://www.njc-cnm.gc.ca/directive/app_d.php?lang=eng