

TRUSTEE EXPENSE AND CORPORATE CREDIT CARD GUIDELINES

This Appendix provides guidelines for the claiming, reimbursement and payment of travel, meal and other expenses and/or allowances. It is intended to ensure trustees are properly reimbursed for expenses incurred while on Northland School Division (NSD) board business through fair and reasonable practices and also enable the efficient review of expenses by finance staff.

EXPENSE GUIDELINES

1. GENERAL GUIDELINES:

- 1.1. Reimbursement may only be made in respect of expenses and/or allowances incurred in relation to approved NSD board business.
- 1.2. Travel, meal and other expenses and/or allowances must be necessary and economical with due regard for health, safety and security.
- 1.3. Alcohol must not be purchase through any Division processes (NSD corporate credit card billed directly to the division, direct billing system or expense claims system, etc.)
- 1.4. There should always be a focus on accountability and transparency.
- 1.5. The Board, by motion, may grant an exemption from all or part of this Appendix in extenuating circumstances that are well documented, excluding alcohol.
- 1.6. Personal expenses are any expenses NOT allowed by this appendix.
- 1.7. When administrative requests trustee(s) to attend an administrative sponsored event, expenses for trustee(s) shall be covered by administration's budget and honorariums by the Board's budget. Trustees acceptance of the request shall be guided by policy.

2. PROCEDURES:

- 2.1. This Appendix applies regardless of how an expense has been paid for or is being reimbursed (e.g. NSD corporate credit card billed directly to the Division, direct billing system or expense claims system, etc.).
- 2.2. Expenses and/or allowances incurred by one trustee on behalf of another must be attributed to the trustee for whom those expenses and/or allowances were incurred.
- 2.3. The approved expense claim form(s) must be used.
- 2.4. A claim for reimbursement must be made within 60 days after the expense or occasion giving rise to the claim, unless approved by the board.
- 2.5. No claim shall be paid, unless approved by the Board, if;
 - 2.5.1. It is more than 60 days since the expense occurred
 - 2.5.2. It is not within the "electoral term of the Board" that the expense occurred
 - 2.5.3. The trustee is no longer duly elected.
- 2.6. A trustee is required to submit a signed expense claim to start the reimbursement process.

- 2.6.1. By signing an expense claim, a trustee is attesting that the expense was incurred in relation to NSD Business and has not been claimed previously
- 2.6.2. Special oversight should be exercised when completing an expense claim to ensure expenses charged to a corporate credit card or direct billed to NSD are not also claimed on an expense claim.
- 2.7. All items on a claim must include enough detail to enable anyone reviewing the claim to determine if it is allowable.
- 2.8. Receipts must be provided for all expenses that contain details regarding the good or service purchased, itemized costs for each item, with a total, which includes the GST, if applicable.
 - 2.8.1. If a receipt is not available:
 - 2.8.1.1. The trustee may claim the allowance amount instead (e.g. \$x for breakfast, \$x for lunch, \$x for parking) or;
 - 2.8.1.2. In exceptional circumstances, provide a written statement outlining why a receipt cannot be provided, signed by the trustee and Chair or Vice-Chair for the Chair.
 - 2.8.2. Receipts may be submitted electronically (scanned, faxed, picture from mobile phone)
- 2.9. When a discount, credit or bonus for travel is received that reduces the original travel cost at the time the expense is incurred, only the net expense may be claimed.
- 2.10. A reimbursement must be repaid to the extent the related expense is credited or refunded.
- 2.11. Approvers must document their rationale for approval decisions for each claim where they have exercised discretion.
- 2.12. It is the responsibility of both the approver and the trustee to work out appropriate arrangements that would meet the test of being fair and equitable.
- 2.13. In cases where the trustee comes to the location of the Board meeting, conference, or workshops, but does not attend the meeting(s) for any reason, the Board will not pay honoraria and the trustee will be responsible to repay all expenses associated with the member's travel to that meeting through their honorarium claim(s).
- 2.14. In cases where a trustee does not attend a board meeting, conference or workshop and costs are incurred by the Board, the trustee is responsible to repay those costs through their honorarium claim(s).
 - 2.14.1. If a trustee does not attend a conference and costs are incurred by the Board, the trustee is not eligible to attend any further professional development until all costs are repaid.
 - 2.14.2. If there are extenuating circumstances, a trustee may appeal to the Board to exempt them from repaying the costs by Board motion.
- 2.15. In cases where a trustee does not attend all sessions of the conference or workshop they are attending they may only claim honorarium for the time they actually attended sessions.
- 2.16. In cases where cost are incurred to the Board due to trustees making changes to any travel arrangements or reservations the trustee is responsible to repay the costs through their honorarium claim(s).

- 2.17. Given the administration time required to book conferences and all logistics surrounding attending a conference and cancelling a conference, if a trustee does not attend a conference or workshop on more than one occasion they shall only be allowed to attend further conferences or workshops by Board motion.
3. Expense Claim Process
 - 3.1. Expense claims must be submitted in advance of scheduled cheque runs with enough time to allow for the review, correction and approval processes to be completed. Generally nine days are required to complete all processes, however errors could cause delays.
 - 3.2. Review Process:
 - 3.2.1. Expense claims are to be submitted to the Executive Secretary to the Board and Corporate Services for review against policy;
 - 3.3. Correction Process:
 - 3.3.1. The Executive Secretary to the Board and Corporate Services will inform the trustee and provide explanation to the trustee of any errors or omissions;
 - 3.3.2. The trustee will make the correction(s) and resubmit the expense claim to the Executive Secretary to the Board and Corporate Services;
 - 3.3.3. If the trustee does not agree with the correction they may request the Board Chair to review it;
 - 3.3.4. If there is still disagreement it will be taken to the Board for a decision.
 - 3.4. Approval Process:
 - 3.4.1. After the review process is complete the expense claim shall be sent to the Board Chair for approval, or Vice-Chair if for the Chair;
 - 3.4.2. Once approved, the expense claim shall be submitted by the Executive Secretary to the Board and Corporate Services for payment.
4. Travel
 - 4.1. Trustees requiring travel arrangements may book this on their own or request the arrangement of these services through the Executive Secretary to the Board and Finance.
 - 4.2.
 - 4.2.1. If booking on own, trustee should share the information with the Executive Secretary to the Board and Corporate Services to help avoid double booking, allow easier coordination and make assistance easier if the trustee should so require while travelling.
 - 4.2.2. If a trustee wishes to bring friends or family members on a trip, the trustee will be responsible for making the arrangements and paying for the additional costs. There should be no additional costs to the division as a result of the extra guests.
 - 4.3. Subject to requirements set out in this Appendix, a trustee may claim reimbursement of the following expenses with receipts:
 - 4.3.1. air or rail fare;
 - 4.3.2. automobile rental;

- 4.3.3. excess baggage charges where extra equipment is required because of duties being performed;
- 4.3.4. charges for electronic communication, faxes related to NSD business only if receipted;
- 4.3.5. charges for business related phone calls;
- 4.3.6. inter-municipal bus fares, including airport bus; and
- 4.3.7. internet connectivity in hotels or other public places if unable to use hotspot on NSD cell phone.
- 4.4. Flights
 - 4.4.1. Air travel shall be by economy class unless otherwise approved by Board motion.
 - 4.4.2. If a trustee chooses to travel business class they will only be reimbursed the cost of economy class.
- 4.5. Other Travel Routes or Modes of Transportation
 - 4.5.1. If a trustee chooses to travel in a manner that that is not the most direct, practical or cost-effective in the circumstances, the trustee may claim an allowance equivalent to the expense of the most direct, practical or cost-effective route and mode of transportation and pay the difference personally.
- 4.6. Travel Outside of Canada
 - 4.6.1. When travelling outside of Canada, a trustee may be reimbursed for the expense of procuring a business visa or passport, and related expenses, where required and where the trustee does not hold one.
 - 4.6.2. A trustee shall be paid in Canadian currency for any allowances related to foreign travel or for reimbursement for expenses and/or allowances incurred in a foreign currency and supported by receipts.
 - 4.6.3. A trustee shall be reimbursed for losses incurred due to any change in the rate of exchange for foreign currency purchased to meet reimbursable expenses when travel is required outside of Canada.
 - 4.6.4. A trustee must purchase and may claim, the expense of travel medical insurance purchased for travel outside of Canada.
 - 4.6.5. If a trustee becomes ill and requires medical attention or hospitalization or both while travelling outside of Canada, the trustee may claim reimbursement of any related expenses in excess of personal coverage in Alberta and any purchased travel medical insurance.
 - 4.6.6. A trustee may claim the expense of travel immunizations.
- 4.7. Travel by Third Party Vehicle, including car rentals
 - 4.7.1. A trustee may claim reimbursement for the actual expense of hiring or renting third party vehicles. The actual expense shall be the amount shown on the invoice and may include a gratuity of up to 15 percent as shown on the receipt.

- 4.7.2. A trustee may claim the expense of hiring a taxi and may only claim the expense of hiring a town car, limousine or similar vehicle if there is a valid business purpose.
- 4.7.3. A trustee may claim the expense of renting a vehicle.
 - 4.7.3.1. The size and type of the vehicle must be appropriate for the number of passengers, road conditions, and nature of the need.
 - 4.7.3.2. In-car navigation systems and electronic toll payment (where appropriate) are reimbursable expenses but expenses for all other convenience options are not reimbursable.

- 4.8. Travel by Trustee Vehicle
 - 4.8.1. If a trustee uses their private vehicle to travel for NSD business they shall be paid a vehicle mileage allowance at the rate set out in Policy 7 Appendix A Schedule of Rates.

- 5. Meal Expenses
 - 5.1. When travelling on NSD business, a trustee may claim either:
 - 5.1.1. the actual expense of the meal (with receipt); or
 - 5.1.2. the meal allowance as set out in Policy 7 Appendix A Schedule of Rates (no receipt required).
 - 5.1.3. If a trustee eats only once during the day (as evidenced by a receipt), and is over the meal limit amount for that meal, the trustee should claim the three meal allowances instead of the one large meal.
 - 5.2. The actual expense of a meal is the amount shown on the bill, excluding alcoholic beverages, and may include a gratuity as shown on the receipt of no more than 15 percent.
 - 5.3. When a trustee is travelling on NSD Business for part of a day, the trustee may be reimbursed for the amount shown on the receipt or paid the meal allowance as follows:
 - 5.3.1. for breakfast, if the departure time is 7:30 a.m. or earlier or the return time is 7:30 a.m. or later, or
 - 5.3.2. for lunch, if the departure time is 1:00 p.m. or earlier or the return time is 1:00 p.m. or later, or
 - 5.3.3. for dinner, if the departure time is 6:30 p.m. or earlier or the return time is 6:30 p.m. or later.
 - 5.4. A trustee must not claim a meal allowance if a meal is provided at no cost or included in a conference registration fee, unless the trustee declines the meal because of a pre-authorized:
 - 5.4.1. dietary restriction; or
 - 5.4.2. business reason.
 - 5.5. Meal expenses will not be reimbursed if the hotel provides a meal (usually breakfast) as part of the fee for the room.
 - 5.5.1. If a meal is included in the expense of airfare, a trustee cannot claim a meal allowance unless the flight is delayed. When the flight is delayed, a meal may be claimed as per guidelines.
 - 5.6. Any “room service” charges added to the cost for meals will not be reimbursed:

- 5.6.1. unless there is a valid reason the meal could not be obtained elsewhere
or,
 - 5.6.2. the room service charge plus the cost of the meal is equal to or less than
the meal allowance.
6. Accommodation Expenses
- 6.1. When a trustee is travelling on NSD business, and overnight accommodation away from the trustee's residence is necessary, the actual expense of accommodation (with receipt) or an allowance (no receipt required) at the rate set out in Policy 7, Appendix A Schedule of Rates per night may be claimed.
 - 6.2. If a trustee wishes a larger or upgraded room from a standard room they shall be reimbursed for the cost of a standard room only unless required for business reasons.
7. Laundry Expenses
- 7.1. A trustee may claim for laundry and dry cleaning expenses incurred (with receipt) after four consecutive nights while travelling.
8. Hosting Expenses
- 8.1. The main purpose of an individual trustee hosting an event should be:
 - 8.1.1. To engage with the community toward the ultimate goal of improving student success.
 - 8.1.2. Engage with staff to help them feel welcome in the community, introduce them to the community and/or build relationships between them and the community.
 - 8.2. Hosting may not include meeting with people about responsibilities that are outside of the Board's role. Any request to meet about an administrative responsibility area must involve the area Associate Superintendent and is not claimable through the trustee hosting budget. Trustee General Duty Days cover meeting with community members.
 - 8.3. A "hosting summary" form must be submitted with any hosting expense claims that outlines the purpose of the event, people in attendance and outcome.
9. Business Expenses
- 9.1. Office-type supplies required by a trustee to fulfil their requirements of their position (printer ink, paper, cards, etc.) are allowable business expenses.
 - 9.1.1. trustees must check with the Executive Secretary to the Board and Corporate Services before purchasing supplies to ensure the Division does not already have the required item(s) in stock and/or if there is a contract with a supplier the item(s) can be obtained through at a reduced cost.
 - 9.2. Any other business expenses must be approved by the board chair or vice-chair for the chair.

CORPORATE CREDIT CARD GUIDELINES

1. GENERAL GUIDELINES:

- 1.1. At their request, trustees may be provided with a corporate credit card to assist with ease of travel and fulfilling the requirements of their position.
- 1.2. The card may be used for any allowable expenses outlined in this appendix.
- 1.3. The card may not be used for personal expenses with the following exceptions which will be charged back on the next honorarium claim:
 - 1.3.1. If necessary, fuel may be purchased for travel for NSD business, which will then be deducted from the trustees expense claim and the mileage allowance paid.
 - 1.3.2. Emergency vehicle repairs, with pre-approval of the Chair, or Vice-Chair in the instance of the Chair, which will be deducted from the trustees' next expense claim.
 - 1.3.3. Emergency roadside assistance.
- 1.4. ALL expenditures charged to a corporate credit card must be supported by original bills or vouchers as well as the customer copy of the credit card receipt.
- 1.5. Details as to the trustee duties incurring the expense should be detailed on the receipt.
- 1.6. No cash advance is allowed through the corporate credit card.
- 1.7. The "Trustee Corporate Credit Card Agreement" must be signed by trustees receiving a corporate credit card. Cardholders are expected to know and observe the agreement as a condition of accepting and using the corporate card.
- 1.8. It is the responsibility of the cardholder to protect the card from loss or theft, and in the event of loss or theft, to notify the Secretary to the Board and Corporate Services immediately.
- 1.9. Along with the "trustee Corporate Credit Card Agreement", this Appendix and all Board Policies apply to the use of a corporate credit card.
- 1.10. The Chair, or Vice-Chair in the case of the Chair are responsible for ensuring proper use of trustee corporate credit cards.
- 1.11. The Secretary/Treasurer shall immediately inform the Chair, or Vice-Chair in the case of the chair, of any use by a trustee of their corporate credit card that is outside policy, including non-provision of receipts and the they shall take immediate action with the trustee involved.
- 1.12. The Chair, in consultation with the Vice-Chair, and the Vice-Chair in consultation with one other trustee in the case of the Chair, have the right to request the immediate return and/or cancellation of a card:
 - 1.12.1. If the card is misused in any manner (e.g. charging personal expenses, charging alcohol)
 - 1.12.2. Any other actions that are considered to constitute a general mishandling of the card such as, but not limited to:
 - 1.12.2.1. Excessive administration time to required to reconcile the credit card statement against the trustee expense claim.
 - 1.12.2.2. Claiming expenses on their expense form that were charged to their credit card.

- 1.13. The following process shall be enacted by the Chair, or Vice-Chair in the case of the Chair, if receipts are not provided, although consideration may be given if the offenses are some time apart:
 - 1.13.1. The first time a receipt is not provided:
 - 1.13.1.1. The charge will not be reimbursed and will be deducted from the trustees next honorarium claim and;
 - 1.13.1.2. The Chair, or Vice-Chair in the case of the Chair, shall be notified immediately with the details and will contact the trustee involved to remind them of the policy and warn that their card could be cancelled.
 - 1.13.2. The second time a receipt is not provided:
 - 1.13.2.1. The charge will not be reimbursed and will be deducted from the trustees next honorarium claim and;
 - 1.13.2.2. The Chair, or Vice-Chair in the case of the Chair, shall be notified immediately with the details and will contact the trustee involved to remind them of the policy and warn that their card will be cancelled should this occur again.
 - 1.13.3. The third time a receipt is not provided the credit card will be suspended.
 - 1.13.4. Suspension of a card will be for the remainder of the electoral term unless the Chair/Vice-Chair decides to reinstate the card once all receipts and discrepancies have been resolved, including paying back any funds owed. Additional requirements can be added as well, such as signing an agreement:
 - 1.13.4.1.1. Immediately or;
 - 1.13.4.1.2. After two months.
- 1.14. Trustees are responsible to keep a copy of all receipts which they can provide in the case of a dispute.
- 1.15. As a condition of accepting a corporate credit card, a cardholder authorizes the Division to clear any outstanding accounts and deduct the payment from any funds which may be payable to the cardholder.
- 1.16. The corporate card must be returned to the Division Office one month prior to the end of each electoral term.
- 1.17. Any outstanding charges on the account must be resolved through the trustees honoraria claim prior to the end of an electoral term.