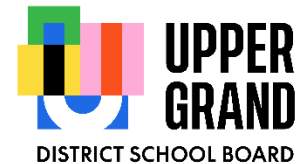


# Reimbursement of Employee and Trustee Expenses Policy 701



**Category:** Finance  
**Administered by:** Chief Financial Officer  
**First adopted:** Dec 1999 (Employee Expenses), June 2013 (Trustee Expenses), June 2024  
**Revision History:**  
**Next Review:** 2028-29 School Year

## 1. Policy Statement

It is the policy of the Upper Grand District School Board (UGDSB) to reimburse its employees and trustees, including student trustees, for necessary expenses incurred while on authorized board business. Such reimbursements shall promote financial integrity, comply with applicable legislation and board policies, be reasonable and transparent, and have appropriate accountability and reporting mechanisms.

## 2. Definitions

### Work Base

All employees are designated a work base which will be considered their normal place for reporting to work. The designated work base for all employees is designated by their manager/supervisor. The supervisor may change the designated work base to reflect a change in assigned work duties. A trustee's home is considered to be their designated work base.

## 3. General

- 3.1 This policy applies to all employees and trustees who travel and/or incur out-of-pocket expenses while performing their regular job duties or while carrying out the responsibilities of a Board member.
- 3.2 It is the responsibility of each member of Executive Committee, principal, and department manager/supervisor to ensure that their staff are appropriately informed and comply with this policy.

- 3.3 It is the responsibility of the Chair of the Board to ensure that trustees are appropriately informed and comply with this policy.
- 3.4 Expenses for which reimbursement is requested shall comply with the requirements outlined in this policy and Policy 708 Allowable Expenditures.
- 3.5 Reimbursement requests for expenditures incurred in any budget year will be received no later than the second Friday of the following school year. Submissions received after the due date will not be considered for reimbursement. If leaving the board, reimbursement requests will be received prior to the last date with the board.
- 3.6 Employees and trustees who have a board-issued purchasing card (P-card) shall use it whenever possible for the purchase of goods and/or services, as required while engaged in board business.
- 3.7 Violations of this policy by an employee may result in disciplinary action.

#### **4. Reimbursement Requests**

- 4.1 Employees and trustees will use a [Reimbursement of Expenses Form](#) to request reimbursement of expenses incurred while on board business and approved as follows:
  - 4.1.1 By the employee's immediate supervisor for employees.
    - 4.1.1.1 The principal shall be the supervisor at a school site and the principal's supervisor is a member of Executive Committee. The Director of Education will approve expenses from Executive Committee.
  - 4.1.2 By the Chair of the Board for trustees and the Director of Education.
  - 4.1.3 By the Chief Financial Officer for the Chair of the Board.
- 4.2 The persons approving expenses are responsible for ensuring that all expenses being claimed are compliant with board policies and procedures.
- 4.3 Trustee budget and expenditures will be reviewed by the Board's Governance Committee at a minimum of once per year.

- 4.3.1 The budget for trustee expenses shall be developed during the annual budget process.
- 4.4 Trustees' annual expenses will be reported publicly.
- 4.5 Employees and trustees are reimbursed for travel while on board business within the province of Ontario, provided the travel is in the normal course of the trustee's or employee's duties, or has prior approval, as specified under 4.1.
  - 4.5.1 Employee travel outside the province of Ontario shall be pre-approved by the Director of Education or a member of Executive Committee.
  - 4.5.2 Director of Education travel outside the province of Ontario shall be pre-approved by the Chair of the Board of Trustees.
  - 4.5.3 Trustee travel outside the province of Ontario shall be pre-approved by the Board of Trustees.
- 4.6 All travel between home and the work base is the responsibility of the employee.
- 4.7 Employees and trustees may be reimbursed for meals when required to work outside the district or attend meetings or events. Employees are required to have prior approval of their immediate supervisor. Meals can only be claimed when they are not included as part of a registration fee or otherwise already paid on the individual's behalf.
- 4.8 Group expenses will be claimed by the most senior person in attendance.
- 4.9 Claims for expense reimbursement are subject to audit, and appropriate documentation to support the incurred expenses must be included with the expense claim.
- 4.10 Any overpayment to a claimant is considered a debt to the board and will be repaid or may be deducted from a future claim.
- 4.11 The board will not provide any employee or trustee with a cash advance.
  - 4.11.1 Cash advances may be permitted for student trustees attending conferences upon recommendation by the Chair of the Board.

## 5. References

This policy operates in conjunction with all appropriate federal, provincial and municipal legislation, regulations, directives, standards, and board policies including:

- [Education Act](#) and Regulations
- [Broader Public Sector Accountability Act](#)
- Broader Public Sector Expenses Directive, Management Board of Cabinet, April 2011
- Broader Public Sector Procurement Directive, Management Board of Cabinet, April 2011
- Broader Public Sector Perquisites Directive, Management Board of Cabinet, August 2011
- [Policy 103 Trustee Code of Conduct](#)
- [Policy 106 Student Trustees](#)
- [Policy 316 Records and Information Management](#)
- [Policy 418 Employee Ethics](#)
- [Policy 706 Corporate Credit Card](#)
- [Policy 708 Allowable Expenditures](#)