	POLICY NO: 3.11
Adopted	2018
Projected Review Date	2029
Revisions	2022, 2025

POLICY: TRUSTEE EXPENSES

Note: On May 14, 2026, the Minister of Education advised Chief Executive Officers and school board Chairs of the expectation that boards must establish an interim policy on trustee expenses until regulations are released. When the regulations are released, this policy will be fully reviewed and revised in its entirety to align with the Ministry's direction.

The requirements in the current Trustees Expenses Policy shall be in effect until further notice.

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PURPOSE:

Hamilton-Wentworth District School Board (HWDSB) is committed to the accountability and transparency of public funds.

HWDSB will reimburse Trustees for reasonable out-of-pocket expenses incurred in carrying out their responsibilities while representing the interests of students, the community and/or the Board.

For an expense to be paid or reimbursed, it must follow policy and applicable procedures and have the appropriate authorizations and approvals. The Board assumes no obligation to reimburse expenses that do not comply with this policy.

GUIDING PRINCIPLES:

The overarching principle is that Trustees shall be reimbursed for reasonable expenses incurred in carrying out their responsibilities as a Trustee of the Board and in accordance with this policy.

This Policy is aligned with the Broader Public Sector Accountability Act and follows the Broader Public Sector (BPS) Expenses Directive, Travel, Meal and Hospitality Expenses Directive and the Ministry of Education Trustee Expense Guideline (July 2009). Trustees have the ability to strengthen HWDSB's Trustee Expense policy and procedures that have been aligned with the Ministry guidelines and directives. This policy is intended to be enacted in accordance with Policy A1.1: Human Rights.

The Board is committed to:

- Ensuring sound business practices are employed
- Maintaining accountability for the use of public funds
- Protecting the Board's reputation and integrity as a public employer
- Complying with the Ministry of Education School Board Expenditure Guidelines (2006: B15) and the Broader Public-Sector Expenses Directive
- Ensuring expenses are reasonable and relevant to the responsibilities of the Trustee while representing the Board, supporting the program objectives of the organization, and maximizing the benefits to the Board.

INTENDED OUTCOMES:

Trustees who incur expenses while performing their duties on behalf of the Board are reimbursed in a fair, consistent and transparent manner.

The Board complies with Ministry of Education School Board Expenditure Guidelines (2006: B15) and the Broader Public-Sector Expenses Directive.

RESPONSIBILITY:

Chief Executive Officer

TERMINOLOGY:

Broader Public Sector Expenses Directive: The document which sets out the requirement for the designated Broader Public Sector organizations to establish expense rules where expenses are reimbursed from public funds.

Hospitality: The provision of food, beverage, accommodation, transportation, token gifts of appreciation and other amenities paid out of public funds to people who are not employed by:

- HWDSB
- Designated BPS organizations (i.e. other school boards)
- Any of the Ontario government ministries, agencies and public entities covered by the Ontario Public Service (OPS) Expense Directive

Ministry of Education School Board Expenditure Guidelines: The purpose of the guidelines is to define a province-wide standard intended for both Trustees and school board staff that addresses the following areas of school board expenditure:

- Use of corporate credit cards
- Travel, meals and hospitality
- Advertising
- Advocacy

Trustee: Trustees are responsible for the operation of the public school system. They are elected in accordance with the Education Act at each municipal election, by the electoral group the school board represents.

A trustee is responsible, as a member of the Board:

- To govern and set policy for the Board
- To govern for the provision of curriculum, facilities, human and financial resources for the Board
- To advocate for the needs of their communities
- As a constituency representative, to explain the policies and decisions of the board to residents. Trustees are available to help taxpayers, parents and others to address any issues they may have about the public school system

The term Trustee refers to both the Ward Trustee and Student Trustee with this policy.

ACTION REQUIRED:

Procedures will be in place to operationalize this policy and ensure HWDSB-designated approvers of Trustee expense claims and all Trustees requesting reimbursement for reasonable out-of-pocket expenses incurred in carrying out their responsibilities as Trustees follow the requirements of legislation and Board policy and procedure to meet the needs of students, staff and families while ensuring accountability and transparency of funds.

Claims

Claims for the reimbursement of Trustees' expenses require the approval of the Chair of the Board. For the Chair of the Board, approval by the Treasurer of the Board is required.

Exceptional Circumstances

It is noted that there may be exceptional circumstances that fall outside of this policy. For those exceptions to the policy, written authorization by the Chair, Director of Education, and Treasurer of the Board is required.

Trustees are eligible for reimbursement of the following expenses on an ongoing basis:

- Long-distance telephone costs related to Board business
- Basic office supplies
- Home internet service
- Hospitality
- Travel

Trustees will not be reimbursed for the following equipment, as they are provided by HWDSB for use throughout the Trustee's term of office:

- Computer or tablet with software
- Printer
- Mobile device/phone (including associated service costs)

All equipment will be provided in accordance with current Board standards and is to be returned to the Board at the end of the Trustee's term of office.

Reporting Trustee Expenses

Trustee expenses will be posted quarterly (every three months) on the Board's website. These expenses are reported through the following categories:

- Travel (mileage, taxi)

- Internet
- Mobile device/phone
- Professional Development
- Other

Conference or Professional Development Activity

Trustee reimbursement for conferences or professional development activities shall not exceed $1,000 per annum per Trustee, except for reimbursement for in-province conferences or professional development held by the Ontario Public School Boards' Association (OPSBA), the Canadian School Boards' Association (CSBA) and the Ontario Student Trustees' Association (OSTA).

In support of the Trustee's collective fiduciary responsibility, all conference requests, other than OPSBA, CSBA and OSTA-AECO, will be confirmed by the Chair or Vice-Chair as budget allows. Other than required attendance, registration priority will be given to Trustees who have not used their portion of the full budget.

When the CSBA holds its annual conference out of the province, the following Trustees shall have the first option to attend:

- Trustee designated as HWDSB's OPSBA liaison
- The Chair of the Board
- The Vice-Chair

Openings to the above allotment will be filled by drawing lots from those Trustees interested in attending.

In addition, in the event that a Trustee feels a need to exceed the above noted $1,000 individual limitation, or to attend an out-of-province professional development event (other than CSBA as noted above), with accompanying costs not subject to the $1,000 limit, application may be submitted to the Chair of the Board for permission to exceed the limitation on an exception basis or to attend the out-of-province event. Any such approval will be reported to the Board of Trustees.

If the Chair wishes to exceed the $1,000 limit, it will require the approval of the Board of Trustees. Any Trustee who wishes to dispute an expense decision by the Chair may bring the item forward to the full Board of Trustees.

Advance discounts should be realized on registration fees where possible.

Travel

Trustee travel to and from their residence to attend a meeting of the Board, a committee of the Board or carrying out the responsibilities of a board member, will be reimbursed for kilometers travelled based on the Canada Revenue Agency non-taxable mileage rate.

When required, transportation by taxi can be arranged with Trustee Services for HWDSB's current contracted taxi vendor.

Trustees are asked to travel by the most economical mode and share transportation whenever feasible.

Meals

Meal rates for breakfast, lunch and dinner will be updated at the beginning of each fiscal year. When more than one meal is claimed for any day, Trustees may allocate the combined maximum rates for each meal. For example, if a Trustee will be eating breakfast and lunch, the combined rate will be the maximum allowable dollar value of the meal rate for breakfast and lunch.

Where a meal is included as part of a professional event (i.e., conference, workshop, etc.), the meal entitlement will not apply. Exceptions will be made for dietary restrictions.

Reimbursement for purchases of alcohol or cannabis is not allowed. This includes:

- Alcohol consumed at a meal, event, conference, etc.
- Bottles of wine or other spirits, given as a gift or honorarium
- LCBO, Beer Store, wine store etc. gift certificates or gift cards, given as a gift or honorarium

In additional, the purchase of such items on Board purchasing cards and Board credit cards is not permitted.

Accommodation

Trustee reimbursement for overnight accommodation will be recognized when it is required and shall include a reasonable room, parking, and internet costs.

Hospitality

Trustee hospitality should be extended in an economical, consistent and appropriate way when it will facilitate Board business or is considered desirable as a matter of courtesy.

Trustees may only accept infrequent and reasonable hospitality and may only accept infrequent and reasonable business gifts with a value of $50 or less, including taxes and delivery. The frequency and nature of gifts or hospitality shall not be allowed to be such that the recipient might be, or might be deemed by others, to have been influenced in making a business decision because of accepting such gift or hospitality.

Discretionary Expenses

Expenses incurred must be directly connected with carrying out the responsibilities of a Trustee. There will be no reimbursement for expenses of a personal or political nature. Reimbursement for discretionary expenses shall not exceed $1,000 per annum per Trustee.

Expenses allowed for reimbursement through discretionary expenses include:

- Hospitality expenses to hold school or ward-based meetings
- Admission fees to attend community-related presentations and events

- Consumable supplies for the home-based office such as paper and toner

Trustees may not submit the following discretionary expenses for reimbursement:

- Costs incurred to independently attend a fundraising event
- Independent donations and/or contributions made to community-related presentations and events (includes those made in addition to, or instead of, admission fees)
- Independent donations to a fundraising even or charity
- Independent payment to a school or program

If a Trustee receives a donation slip for any expenses reimbursed by the Bord, the Trustee is asked to submit the donation slip with their expense claim.

Ineligible Expenditures

The Board will not reimburse Trustees for the following expenditures:

- Alcoholic or cannabis purchases including:
    - Alcohol consumed at a meal, event, conference, etc.
    - Bottles of wine or other spirts as a gift/honorarium
    - LCBO, Beer Store, wine store, etc. gift certificates as a gift/honorarium
- Goods and services purchased from Board employees as stipulated in the Education Act S217
- Charges for use of recreational/fitness facilities
- In-room movie rentals and mini-bar charges
- Charges incurred by spouse or other family members
- Parking or traffic violations
- Automobile expenses, since these are reimbursed on a per-kilometre basis
- Expenses for hospitality, unless specifically allowed by this Policy
- Expenses for re-furnishing or redecorating offices
- Supporting a fundraiser for a specific political party
- Supporting an event for a specific political party
- Legal Counsel expenses
- Purchase of gift certificates
- Gifts, unless specifically allowed by this Policy

PROGRESS INDICATORS:

Intended Outcome	Assessment
Trustees who incur expenses while performing their duties on behalf of the Board are reimbursed in a fair, consistent and transparent manner.	Ensure Trustee expense reimbursements are reviewed and approved by the appropriate authorization. Finance will only process an expense claim once appropriate authorization is obtained. Each Trustee's expenditure is published quarterly on the HWDSB website.
The Board complies with Ministry of Education School Board Expenditure Guidelines (2006: B15) and the Broader Public-Sector Expenses Directive.	Exhibit the prudent and transparent use of the Board's financial resources through quarterly interim financial reporting on the HWDSB website and submission of annual audited financial statements.

REFERENCES:

Ministry of Education Expenditure Guidelines
Broader Public Sector Expenses Directive (2011, updated version January 1, 2020)
Trustee Expense Guideline (2009)

Revisions:
Template Migration, September 2025
Policy Review, October 2025