



2009:B8

**MEMORANDUM TO:** Directors of Education  
Secretary/Treasurers of School Authorities

**FROM:** Nancy Naylor  
Assistant Deputy Minister  
Business and Finance Division

**DATE:** July 20, 2009

**SUBJECT:** Trustee Expenditure Guideline

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I am writing to you today to share the final trustee expenditure guideline. The final guideline is the end result of a collaborative, consultative process that began at the end of October, 2008. On behalf of the Ministry, I would like to thank each of the participating associations and organizations for their helpful feedback and advice. As part of the Ministry's commitment to working with school boards and trustees to improve management and business practices, this initiative will continue to build public confidence and demonstrate that Ontario has a well-managed education system that focuses resources on students.

The guideline is intended for trustees, student trustees, school council members and non-trustee members of board committees. The guideline addresses the following aspects concerning trustee expenditures: (1) summary of the legislative framework, (2) scope of school board policies, (3) expenses eligible for reimbursement, (4) ensuring reasonable expenses and (5) adequate approvals and procedures.

The purpose of the guideline is to provide a foundation for each school board to develop its own specific and distinct policy on trustee expenditures, or to review their existing trustee expense policy, in light of the principles and objectives identified in the guideline. The Ministry appreciates that trustee expense practices will continue to vary across the province. The guideline is not intended to establish either a minimum or maximum level of service for all trustees. Instead, school boards are best positioned to identify the level of service required for trustees taking into account the board's geographic circumstances, demographics, overall financial resources and the need for integrity.

Each of the sections in the attached guideline (with the exception of the summary of the legislative framework):


- States the principle or objective that should guide the development of policy in relation to the particular issue.
- Identifies best practices that put the principle into action.
- Provides illustrative examples of potentially eligible and ineligible expenditures where applicable.

It should be noted that the best practices and examples are not intended to be a comprehensive list. School boards may identify other best practices and examples that reflect their board's geographic, demographic and financial circumstances.

The attached guideline was developed for school boards, but it is expected that school authorities will also establish a new policy or revise their existing policy. **All boards are expected to have their new or amended policies posted on their website (or made publicly available if no website exists) by December 31, 2009.**

A consistent, province-wide standard for trustee expenditures is essential to sustain and build public confidence. Guidelines for trustee expenditures will provide clear and consistent standards for trustees and will support them in their important leadership role in education.

For more information about the guideline, or if you have any questions, please contact Jackie Tabar at 416-325-2052 or by email at [jackie.tabar@ontario.ca](mailto:jackie.tabar@ontario.ca).

  
for Nancy Naylor  
Assistant Deputy Minister

Attachment

cc. Superintendents of Business  
Chairs of the Board