DECISION ITEM:
BOARD/COMMITTEE: **FINANCE COMMITTEE**
MEETING DATE: **January 28, 2026**
AGENDA ITEM: **Board Expenses and Remuneration**

RECOMMENDATIONS:

The Finance Committee recommends that the Board amend Board policy C-IV "Expenses and Remuneration" as attached.

OVERVIEW:

Board policy C-IV "Expenses and Remuneration" is a longstanding policy with a scope that is limited to travel expenses.

It is desirable that the scope of the policy be expanded to contemplate professional development opportunities and other circumstances in which Board members might reasonably expect reimbursement of costs paid personally.

KEY COMPONENTS OF THE PROPOSED POLICY:

- **it amends and broadens an existing longstanding policy;**
- **it incorporates the issue of reimbursing conference fees and the cost of professional development courses; and,**
- **it contemplates the possibility of partial reimbursement of costs where appropriate.**

BACKGROUND:

The proposed policy appears in Appendix A. The existing policy appears as Appendix B.

Responsibility for the ongoing review and updating of the policy would rest with the Finance Committee.

ALTERNATIVES:

- Retain status quo policy; or
- Amend proposal in any manner suggested by the Board.

COMMUNICATION STRATEGY:

None

REQUIRED APPROVAL:

Board of Directors

STRATEGIC ALIGNMENT:

I1: internal capacity and process efficiency

TIMEFRAME/CONSEQUENCES OF DEFERRING DECISION:

There is no specific deadline for a decision.

APPENDIX A – DRAFT POLICY: BOARD EXPENSES AND REMUNERATION

NAME OF POLICY: Board Expenses and Remuneration
CONSTITUTION AND OTHER REFERENCES: ________________
APPROVAL DATE: ________________

Purpose

- To establish guidelines for the reimbursement of expenses incurred by members of the Board, including:
    - the types of expenses eligible for reimbursement;
    - the process for submitting claims and having them approved; and,
    - the documentation necessary to support claims for reimbursement.
- To establish that Board members are not to be remunerated for their role as Board members.

Responsibility

Finance Committee

Expenses Eligible for Reimbursement

The expectation is that Board members will only be reimbursed for expenses in very limited circumstances. Acceptable expenses include the following items <u>where appropriate authorization has been received AND where the individual has incurred the cost while acting in their capacity as a RODS' Board member</u>:

- Travel to events, other than to RODS' Board meetings or RODS' office. Mileage will be paid in accordance with RODS' policies for staff;
- Meal allowances and accommodation in accordance with RODS' policies for staff.
- Conference registration fees;
- Professional development courses;
- Fundraising events for which RODS is a primary beneficiary.

Expenses specifically ineligible for reimbusrement include:

- Traffic and parking fines
- Ancillary accommodation costs (e.g. mini-bar charges)
- Excess baggage charges;
- Entertainment expenses;
- Lost or stolen personal property; and
- Expenses for spouses/partners.

Authorization Process

Expenditure reimbursements must be submitted to the Executive Committee for approval, and then forwarded by the Executive Committee to the Executive Director for processing of the payment.

Board members are not permitted approve their own claim. Claims by the President must be approved by another member of the Executive Committee.
If members of Executive Committee are unavailable, the Chair of the Finance Committee may provide approval of a Board member's claim.

Documentation

Receipts and invoices are required to support claims for reimbursement. The required documentation follows the requirements applicable to RODS' staff.

Other

- Approval for reimbursement is not conditional on the existence of unused budget capacity. For example, if the Board's budget for professional development has been depleted for a year, a Board member can still be reimbursed for an authorized expense.
- Board members must obtain advance approval for expenses to be eligible for reimbursement.
- If warranted, expenses may be reimbursed on a partial basis. For example, a Board member may want to take advantage of a professional development opportunity that is only partially relevant to RODS, or which has a cost that exceeds what is considered reasonable for RODS to incur. In such cases, the President (or delegate) can authorize a reimbursement which involves the Board member paying a portion of the cost personally.
- Board members are not entitled to remuneration for services that they provide to RODS.

APPENDIX B –EXISTING POLICY: BOARD EXPENSES AND REMUNERATION

NAME OF POLICY	C-IV: Expenses and Remuneration	
CONSTITUTION REFERENCES	Saskatchewan Non Profit Act - Division IX, Article 112	
APPROVAL DATE: SEPTEMBER 2020	Reviewed:	Revised:

Purpose:

- To establish guidelines for the reimbursement of expenses incurred by members of the Board while traveling for RODS business purposes.
- To ensure that travel charged to RODS has been authorized in advance is fully documented, and that related expenses are in compliance with the approved expenditure procedures and guidelines.
- To advise individuals of eligible expenses and applicable rates, to ensure that expense claims can be processed in a timely manner.

Policy:

General Board members would be required to travel for business purposes outside the City of Regina only in unusual circumstances. Each board member is responsible for their own travel on Board business within the City of Regina.

Approvals (for travel for RODS business purposes outside the City of Regina):

- Individuals can not approve their own claim.
- Unusual expenditures which may be incurred should be brought to the Executive Director's attention before considering expenditure.

Submissions:

- Board members are responsible for ensuring that all RODS-related travel has been properly authorized and fully documented appropriately.
- Travel expenses must be supported by appropriate documentation.
- For conferences, a copy of the conference registration form and event schedule/conference outline must be attached in order to enable approvers to relate to the appropriateness of the expenditures to the terms of the funding.
- All expenditure reimbursements must be submitted to the Executive Committee for approval and then to the Executive Director to process payment. The Executive Committee will review all reimbursement claims and may:
  - approve;
  - refer to the Executive Director to confirm that the expense was in full pursuit of RODS approved business;
  - decline all or a portion of the expenses, and notify the Board member of such decision.

Non-compliance:

- Non-compliance with this policy will result in:
  - Adjusting the claim to the approved travel expense guideline amounts, or

  - Not processing and returning the claim if the claim does not have all required supporting documentation attached or has been properly approved.

Reimbursable expenses:

- Reimbursable expenses will be:
  - Travel allowance,
  - Meal allowance (gratuities are deemed to be included in the meal allowance rates)
  - Hotel expense for room rental (accommodation), and
  - Transportation (regular economy) and parking. Original receipts, other than for metered parking, are required.

  Note: reimbursable expenses (meals, accommodation) will follow current government rates.

Non-allowable expenses:

- Traffic and parking fines.
- Pay-per-view movies, mini bar charges, billed to a hotel room.
- Cost associated with failing to cancel transportation or hotel reservations.
- Excess baggage fees associated with normal travel.
- Expenditures, such as entertainment, golf fees, and so on.
- Lost or stolen tickets, cash or personal property. Note: Travelers need to make sure that their personal insurance provides adequate coverage for personal property.
- Expenses for spouses are not reimbursable.

Remuneration

All members of the Board shall serve without remuneration.