



## PROCEDURE

Title: **EXPENSE REIMBURSEMENT  
TRUSTEE**

Procedure No.: **1005a**  
Effective Date: **2010 February 09**

Department: Organizational Support Services – Business Services

Reference(s): Education Act  
Expense Reimbursement - Trustee Policy (1005)  
Broader Public Sector Expenses Directive 2020  
2009:B8 Ministry of Education Memo  
Canada Revenue Agency: Automobile and Motor Vehicle Allowances  
Canada Revenue Agency: Directive on Travel - Appendix B: Meals and Allowances  
TVDSB Mileage and Expense Reimbursement Form  
TVDSB Request for Cheque Form

### 1.0 Intent or Reason for Procedure

1.1 This procedure supports the implementation of the Expense Reimbursement - Trustee Policy (policy number 1005).

### 2.0 Definitions

2.1 **Board Area** is defined as any location within the upper-tier municipalities of Elgin, Middlesex and Oxford and the local municipalities of London and St. Thomas.

2.2 **Board** refers to the Board of Trustees

2.3 **board** or **TVDSB** refers to the Thames Valley District School Board

2.4 **Board Business** refers to an expenditure, including mileage costs, incurred on behalf of TVDSB and/or in undertaking work duties for the TVDSB.

2.5 **Claimant** refers to the Trustee submitting a reimbursement request.

2.6 **Hospitality** is defined as the provision of food, beverage, accommodation, transportation, and other amenities which are provided to individuals who are not employees or Trustees of a school board (including all Broader Public Sector (BPS)

Administered By: Organizational Support Services – Business Services

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employees and Ontario Public Service (OPS) employees) which are paid out of public funds

2.7 **Policy** refers to the TVDSB policy Expense Reimbursement – Trustee (1005)

2.8 **Procedure** refers to the TVDSB procedure Expense Reimbursement – Trustee (1005a)

2.9 Proof of Purchase Documents refers to a third party itemized invoice or receipt

### **3.0 Objective or Goal of Procedure**

3.1 This procedure outlines the process for Trustees to be reimbursed for necessary and reasonable business expenses incurred while performing their assigned duties while on approved Board Business.

3.2 This procedure specifies expenses that are eligible for reimbursement and the approval process.

3.3 This procedure states the responsibilities and roles of all Trustees and TVDSB Staff throughout the reimbursement process.

3.4 This procedure only applies to TVDSB Trustees and clarifies the expectations of Staff as they support the process.

### **4.0 Expense Reimbursement Administrative Guidelines**

4.1 Trustee shall be held responsible for ensuring the expenses are reasonable, fully supported, and completely adhere to this Policy and Procedure.

4.2 As part of regular financial monitoring, all expense claims are subject to further compliance verification, independent of the approver's review, by Business Services.

4.3 TVDSB assumes no responsibility to reimburse expenses not complying with this procedure.

4.4 All reimbursement requests must result from Trustees fulfilling their duties as Trustees while conducting Board Business.

- 4.5 The section of this procedure titled *Allowable Trustee Expenses* lists the allowable expenses for which Trustees will be reimbursed and the criteria to claim reimbursement.
- 4.6 Each month's expense claims must be submitted separately.
- 4.7 All monthly expense claims must be submitted within two months of when the expenses are incurred.
  - 4.7.1 Expenses incurred in August must be submitted within one month of being incurred.
  - 4.7.2 Expenses submitted outside the timeframes in sections 4.7 and 4.7.1 may only be reimbursed under extenuating circumstances and at the discretion of the Chair of the Board of Trustees.
- 4.8 If a Trustee is reimbursed for an amount they are not entitled to, the Trustee shall reimburse the board immediately.
- 4.9 Out-of-province Professional Development travel using board funds must be pre-approved by the Chairs' Committee.
- 4.10 Personal expenses should be incurred on a separate receipt and shall not be included in any expense claim.
  - 4.10.1 If a separate receipt for personal expenses cannot be obtained, an itemized receipt detailing the personal versus corporate expenses must be obtained and submitted.

## **5.0 Expense Reimbursement Approval Process**

- 5.1 The Chair of the Board will ensure the reimbursement request meets the requirements of Board policy and procedure.
- 5.2 The Associate Director Organizational Support Services approves expense claims submitted by the Chair of the Board.
  - 5.2.1 The Associate Director Organizational Support Services will ensure that the reimbursement request meets the Board policy and procedure requirements.

- 5.3 All documents required in section 7 will be sent to the Trustees' Office for review.
- 5.4 The approver will review the reimbursement request documents and determine if they meet the criteria for approval.
  - 5.4.1 If the request is approved, the approver will notify the Trustee and submit the reimbursement request to Business Services requesting payment.
  - 5.4.2 If the request is denied, the approver will notify the Trustee, including the reasons for denying the request.
- 5.5 Business Services will ensure compliance with the Policy and Procedure and return non-conforming claims to the approver.
  - 5.5.1 The approver will notify the Trustee that their request was denied by Business Services.
  - 5.5.2 If the Trustee's request is missing information that would result in the claim being approved, the approver will recommend changes to the Trustee's request.
  - 5.5.3 If the Trustee's request is being denied because it violates the rules in this Procedure or the Policy the approver will notify the Trustee of the reimbursement appeal process outlined in section 6 of this procedure.

## **6.0 Reimbursement Appeal Process**

- 6.1 If a Trustee has been denied an expense reimbursement request, they may appeal the decision through the following steps;
  - 6.1.1 Email the original reimbursement request, including all Documents Required for Reimbursement as outlined in section 7, to the Chairs' Committee, inclusive of the written notification of why an expense was not approved.
  - 6.1.2 Chairs' Committee will review the request and Documents Required for Reimbursement and decide if the expenses should be approved or denied.
  - 6.1.3 The decision of Chairs' Committee will be final, and no further appeal will be possible.

## **7.0 Documents Required for Reimbursement**

- 7.1 All Trustee expense reimbursement requests must include one of the following Proof of Purchase documents.

7.1.1 An itemized receipt.

7.1.1.1 A credit/debit card receipt/statement is not acceptable.

7.1.2 An itemized invoice.

7.2 To request any travel-related reimbursements, use the “Mileage and Expense Reimbursement” form as provided by the Trustees' Office.

7.3 For all other reimbursement requests, use the “Request for Cheque” form as provided by the Trustees' Office.

7.4 For any travel-related or meal expenses, an agenda, conference program, or similar document must be submitted to determine if the expense meets the definition of Board Business.

## **8.0 Expense Reimbursements Without Proof of Purchase Document**

8.1 Under extenuating and infrequent circumstances, as approved by the Chair of the Board, a good or service may be reimbursed when the itemized receipt is lost.

8.2 Every effort must be made to obtain the itemized receipt/invoice.

8.3 Reimbursement of over \$100 with no receipt must be accompanied by a credit or debit card statement as evidence of payment.

8.4 To claim an expense with no proof of purchase document, a Lost Receipt Form must be submitted along with the rest of the documents required in section 7 of this procedure.

## **9.0 Yearly Rate Schedule**

9.1 Annually, by the end of January, Business Services will provide Trustees with the following expense maximums for that calendar year based on the Canada Revenue Agency rates;

9.1.1 Mileage rates.

9.1.2 Meal rates.

9.2 Any rate changes will be communicated to Trustees within one month of the change occurring.

## **10.0 Trustee Expenses Ineligible for Reimbursement**

10.1 All expenses listed below will not be reimbursed, .

10.2 The list below is not exhaustive, and all expenses should align with the guiding principles listed in Expense Reimbursement Trustee Policy (1005) section 5.0.

10.2.1 Any personal expenses;

10.2.2 Any political expenses;

10.2.3 Expenses relating to events including: community fundraising functions, charity functions, social functions and political activities or events;

10.2.4 Donations to community groups or charities;

10.2.5 Donations to schools;

10.2.6 Household expenses;

10.2.7 Alcohol expenses;

10.2.8 Parking or other traffic tickets;

10.2.9 Meals while working from home;

10.2.10 Expenses which are not consistent with the guiding principles listed in section 5 of the Policy.;

10.2.11 Trustee only events;

10.2.12 Staff social or appreciation events;

10.2.13 Holiday lunches;

10.2.14 Retirement or milestone parties;

10.2.15 Gifts of any kind;

10.2.16 Trustees may not claim mileage for TVDSB committee meetings they are not members of.

10.2.17 Ineligible expenses related to hotel stays including; movies, gym expenses, in-room mini-bar, bar charges;

10.2.18 Ineligible expenses related to conferences, professional development or business travel including; sightseeing tours, golf tournaments, any expenses incurred by a guest travelling with a Trustee who is on Board Business, any meals and hotel expenses related to the extension of travel days for personal reasons, and any other social or personal activities.

### ALLOWABLE TRUSTEES EXPENSES

EXPENSE	ALLOWABLE EXPENSES AND CRITERIA
Hotels	<ul style="list-style-type: none"> <li>• Allowable expenses                             <ul style="list-style-type: none"> <li>• Accommodation</li> <li>• Required telephone calls and faxes</li> <li>• Parking</li> <li>• Internet services</li> <li>• Photocopy charges</li> <li>• Reasonable gratuities for bellhops</li> <li>• Hotel food service, subject to meal allowance provisions</li> </ul> </li> </ul>
Travel Costs – Train/Bus	<ul style="list-style-type: none"> <li>• VIA1 (Business Class) may be acceptable as a result of the need to work, meet with colleagues, or allow the claimant to reduce accommodation or meal expenses.</li> <li>• If VIA1 is utilized, the meal maximum cannot be claimed for those meals included as part of the VIA1 service.</li> </ul>
Travel Costs - Auto	<ul style="list-style-type: none"> <li>• Trustees are eligible to be paid an allowance at a rate per kilometer determined by the Board, in respect of travel to and from their residence to attend meetings of the board, or other meetings/events that are planned or school sanctioned, directly related to the role of a Trustee conducting Board Business. Examples include, but are not limited to, planned school visits, school events, invitations through the Trustee Office and Trustee expenses approved by Board Motion.</li> <li>• Refer to the annual Business Services Rate Schedule Memorandum for applicable rates, which are benchmarked to the Canada Revenue Agency’s rates.</li> <li>• The reimbursement for mileage should not exceed the travel costs of the lowest economy airfare and land transportation.</li> </ul>
Travel Costs –	<ul style="list-style-type: none"> <li>• Airfare claims must be supported by trip itinerary and detailed airfare charges.</li> </ul>



EXPENSE	ALLOWABLE EXPENSES AND CRITERIA
Airfare	<ul style="list-style-type: none"> <li>• Payment for economy airfare only.</li> <li>• No purchase of travel gift certificates or pre-payments to travel agents is permitted.</li> </ul>
Meals within Board Area	<ul style="list-style-type: none"> <li>• Reimbursement of actual meal expenses will be provided up to the per meal maximum (inclusive of tax and gratuity) outlined in section 9 of this procedure.</li> <li>• Meals which are already provided for (e.g. included in the cost of conference cost) are not eligible for reimbursement.</li> <li>• If a group of Trustees is eating a meal together, one Trustee may pay the bill, and submit an itemized receipt for the entire meal indicating the names of all persons attending and the reason for the meal. Note if one bill is being submitted with the Chair of the Board in attendance, the Chair of the Board will pay.</li> </ul>
Meals outside of Board Area	<ul style="list-style-type: none"> <li>• Trustees will be provided with a meal allowance for all meals eligible for reimbursement while outside of the Board Area on Board Business.</li> <li>• The meal allowance will be the maximum per meal value as outlined in the yearly rate scheduled in section 9 of this procedure.</li> <li>• Meals which are already provided for (e.g. included in the cost of conference cost) are not eligible for reimbursement.</li> <li>• If a group of Trustees is eating a meal together, individual members of the group are responsible for claiming their own allowance.</li> </ul>
Meals – Hospitality	<ul style="list-style-type: none"> <li>• Qualifying expenses are those that facilitate Board Business in a desirable manner and approval should be granted from the Associate Director of Organizational Support Services and/or the Director of Education.</li> </ul>
Conferences & Professional Development	<ul style="list-style-type: none"> <li>• Conference and other professional development attendance funded from Professional Development monies must be pre-approved by the Chairs’ Committee.</li> <li>• Conference and other professional development registration and related expenses must be supported by a detailed registration package</li> <li>• Expense claims for conferences and other professional development must include a fully completed registration form that provides dates and details of any meals included.</li> </ul>

Expense Reimbursement – Trustee (1005a)

EXPENSE	ALLOWABLE EXPENSES AND CRITERIA
Taxis or Ride Share	<ul style="list-style-type: none"> <li>• While traveling on approved Board Business, transportation between the Trustee’s home and the airport/train/bus station, as well the station and hotel or other location, will be reimbursed.</li> <li>• Reasonable gratuities will be reimbursed.</li> </ul>
Parking	<ul style="list-style-type: none"> <li>• Public or Valet parking will be reimbursed.</li> </ul>
Foreign Exchange	<ul style="list-style-type: none"> <li>• All eligible foreign exchange amounts will be reimbursed in Canadian funds at the current rate of exchange (up to the Canadian meal maximum allowance limits).</li> </ul>