



PROCEDURE

Title: **EMPLOYEE EXPENSE
REIMBURSEMENT**

Procedure No.: **2003**
Effective Date: **1998 Nov. 24**

Department: Organizational Support Services – Business Services

Reference(s): - Policy: Expense Reimbursement

The intent of this procedure is to reimburse employees for legitimate expenses incurred while performing Board business in the course of carrying out their responsibilities, representing the interests of students, the Board, or the public.

The Board assumes no responsibility to reimburse expenses that are not in compliance with this procedure.

The attached chart outlines the allowable expenses for which employees will be reimbursed for legitimate expenses incurred while carrying out Board business and the method to claim reimbursement.

Only employees who are currently in the employment of the Board may be reimbursed for expenses.

The Expense Procedure ensures greater alignment with the standards expected in Ministries and agencies of the Government of Ontario, including the Broader Public Service (BPS) Expenses Directive.

This Procedure demonstrates Thames Valley District School Board's commitment to protecting the interests of taxpayers by ensuring of accountability, transparency, fairness, and value for money with respect to employee related expenses.

All alternatives to travel or meal expenses should be considered before making arrangements to ensure that any costs savings can be realized, consistent with the BPS Expenses Directive.

Each month's expense claims must be submitted separately.

All monthly expense claims, with the exception of August, must be submitted within two months of when the expenses are incurred. Expenses incurred in August must be submitted within one month of being incurred. Expenses outside the submission time limit may only be reimbursed under extenuating circumstances and at the discretion of the responsible Executive Officer, Superintendent, Associate Director or Director.

Administered By: **Organizational Support Services - Business**

Amendment Date(s): 2018 Jan 15, 2017 Sept 26, 2007 May 08, 2013 Oct. 08

Those individuals who are accountable for the review and approval of employee expense claims shall be held responsible to ensure the expenses are reasonable, are fully supported, and completely adhere to this Policy and Procedure.

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

All expense claims require itemized receipts and other supporting documentation related to the specific items submitted. An itemized receipt is the copy of the receipt or invoice that a vendor issues to customers to outline the details of the purchase. In order for claims to be audited for compliance, the itemized receipt is required so the reviewer can see what was purchased and the individual purchase prices. A credit / debit card receipt is not acceptable. Personal expenses should be incurred on a separate receipt and shall not be included in any expense claim (e.g. hotel accommodation costs related to post-conference personal travel). If a separate receipt for personal expenses cannot be obtained, an itemized receipt detailing the personal versus corporate expenses must be obtained and submitted.

On an annual basis, the Superintendent of Business will review and/or update all applicable reimbursement amounts as they relate to this Procedure and changes to the rate of reimbursement shall be submitted to the Board for approval. Any rate revisions will become effective on the first day of the new school calendar year (September 1st) unless otherwise directed through board motion. Refer to the most recent [Organizational Support Services - Business Memorandum for current rates.](#)

EMPLOYEE EXPENSE REIMBURSEMENT

Travel arrangements should always be booked as early as possible (i.e. when it is known and approved) as fares usually become more expensive closer to travel dates. A comparison of costs and travel time for different options (i.e. flight, train, car) should be considered to ensure the most reasonable, economical option is selected.

EXPENSES	PROCEDURE
Out of Province Travel	• Executive Officer/Superintendent approval shall be obtained for travel expenses within North America • Associate Director approval shall be obtained for travel expenses outside North America
Hotels	• Allowable expenses (supported by detailed original hotel invoice; credit card slip not acceptable) - Accommodation - Required telephone calls, faxes - Parking - Internet services - Photocopy charges - Gratuities for bell hops - Hotel food service, subject to meal allowance provisions • Non-allowable expenses such as - Movies - In-room mini-bar, water, snacks - Bar charges - And any other charges

EXPENSES	PROCEDURE
Travel Costs – Train/Bus	• Claim supported by train or bus ticket receipt; credit card slip not acceptable • VIA1 (Business Class) may be acceptable (e.g. the need to work with a team, allow the claimant to reduce accommodation or meal expenses) • If VIA1 is utilized, the daily per meal maximum cannot be claimed for those meals included as part of the VIA1 service
Travel Costs - Auto	• Mileage expense policy is to reimburse claimants for the costs of operating their vehicles for required driving in excess of their daily commute, which is defined as the return trip from home to their assigned workplace • Refer to the annual Organizational Support Services - Business Memorandum for applicable rates, which are benchmarked to the Canada Revenue Agency's rates • When several representatives from one office location are attending the same meeting or event within reasonable driving distance from the school (or Board office), carpooling should be a priority to reduce the overall travel costs • All itinerant employees will be designated to a base location which will be considered their normal place for reporting to work. Changes to an employee's reporting work location for determining mileage claims shall be approved by the appropriate Executive Officer/Superintendent. Itinerant staff will be reimbursed kilometers traveled daily, less twice the distance between place of residence and their designated base location • Original expense claims for mileage are to include travel particulars, i.e. the starting address and ending address and must include the number of kilometers driven for each instance • For those employees required to drive on Board business, reimbursement for the use of a rental car/taxi service in lieu of their personal vehicle will be approved by the immediate supervisor provided the cost is less than the personal vehicle reimbursement cost or the need is on an emergency basis • The reimbursement for mileage should not exceed the travel costs of the lowest economy airfare, including all expenses incurred to and from all airports • The Board will not reimburse traffic, or parking violations or any other fines

EXPENSES	PROCEDURE
Travel Costs – Airfare	• Airfare claims must be supported by trip itinerary and detailed airfare charges • Payment for economy air fare only • In cases where there are multiple stops and /or excessive layover times, the Board may decide to allow more direct routes at a higher cost • No purchase of travel gift certificates or pre-payments to travel agents • Credit card slips not acceptable
Travel Cost – Car Rental	• Pre-approval of the immediate supervisor is required • Car rental, plus insurance and fuel, must result in reduced expenditures for the Board or where no other options exists • Use of car rental is restricted to an appropriate vehicle required to meet the Board's needs
Meals & Travel Expenses	• Reimbursement of actual meal expenses will be provided (with supporting original receipts) up to the daily per meal maximum (inclusive of tax and gratuity). • Meals which are already provided for (e.g. included in the cost of conference cost) are not eligible for reimbursement • Refer to the annual Organizational Support Services - Business Memorandum for daily meal maximum rates • If a group of individual employees are eating a meal together, individual members of the group should either: - Obtain an itemized separate receipt for the individual's meal; - OR - Have the most senior ranking employee pay the bill, submitting an itemized receipt for the entire meal indicating the names of all person's attending and the reason for the meal • In exceptional circumstances (for high cost urban areas), all reasonable out of pocket travel and meal expenses incurred to carry out Board business will be reviewed for possible reimbursement (above the daily meal maximums or outside standard travel expenses) by either an Associate Director or the Director

EXPENSES	PROCEDURE
Ineligible Expenses	• Ineligible expenses include but are not limited to: – donations to schools; – household expenses; – alcohol expenses; – expenses which are not consistent with the values of the Board shall be declined
Working Meals	• From time to time, staff are required to have working meals in order to conduct Board business • A meeting agenda, including participant names, must be included with the request for reimbursement • Working meals should fall within the daily per meal maximum rates established by the Board. It is recognized that, depending on the location venue (e.g. hotels), market prices may exceed the daily maximum meal rates. These situations should be kept to a minimum
Meals – Hospitality	• 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) employees and Ontario Public Service (OPS) employees) and which are paid out of public funds • Qualifying expenses are those that facilitate Board business in a desirable manner and approval should be granted from an Associate Director and/or the Director • Disallowable expenses would include employee/Trustee only events, staff social events, holiday lunches, and retirement parties

EXPENSES	PROCEDURE
Special Recognition Events	For the purposes of the Board procedure, examples of qualifying expenses would include: • School openings, closings, milestone anniversaries • Graduation ceremonies • Volunteer recognition • Honouring individuals (from private and/or public sector) for exceptional public service within Ontario • Employee service recognition (as approved by the Office of the Director of Education), such as the annual Board Retirement Dinner, Award of Distinction and 25 Year Service Recognition event. Recognition events for individual employees will be on a cost recovery basis
Conferences	• Conference attendance must be pre-approved by the immediate supervisor • Conference registration expense must be supported by a detailed registration package ◆ Non allowable expenses include sightseeing tours, golf tournaments, guest programs and any other social activities ◆ The most economical equivalent professional development session should be pursued • Expense claims for conference are subject to the terms outlined in this procedure and must be supported by original invoices and include a fully completed registration form that provides dates and details of any meal inclusions
Community Events	• Employee attendance at ticketed community charitable events shall be at the discretion of the Office of the Director of Education (at the corporate level) and by the school principal (at the school level). Attendance at these events is restricted to organizations with a direct connection to TVDSB's students. Professional judgement shall be exercised when evaluating the cost of the event

EXPENSES	PROCEDURE
Taxis	• While traveling on approved Board business, transportation to and from the airport/train/bus station • Original receipts required • Reasonable gratuities will be reimbursed
Parking	• Original receipts required
Donations	• Cash donations using Board funds are prohibited
Intangible and Tangible Items	• Intangible (e.g. software) and tangible items (e.g. phone accessories) purchased with Board Funds shall remain the property of the Board
Gifts to Employees	• Except for token gestures of appreciation for service recognition (e.g. service pins), gifts to employees are prohibited
Gifts to Non Employees	• Gifts may be presented as token gestures to individuals/students who are not employed by the Board, but who provide some form of pro bono service to the organization • Gift amounts (as prescribed in the annual Organizational Support Services - Business Memorandum) may be expensed in exchange for gifts of service or expertise (only in cases where they have not been otherwise compensated/remunerated) • Gifts may not include cash or alcohol (and may not be granted to any School Council members, as per Ontario Regulation 612/00)
Foreign Exchange	• All eligible foreign exchange amounts will be reimbursed in Canadian funds at the current rate of exchange (up to the Canadian meal maximum limits)
Reimbursement Forms	• Only original signed forms will be accepted – (no faxes, emails, or photocopies) • The form for all travel reimbursements – “Mileage and Expense Reimbursement” • The form for all other requests for reimbursement – “Request for Cheque”

EXPENSES	PROCEDURE
Support for Reimbursement	• Subject to the terms of this procedure, claims for reimbursement must be fully supported by original paid invoices or itemized receipts • Photocopies or credit/debit card receipts are not acceptable • Under extenuating circumstances, as approved by an Executive Officer/Superintendent or higher, a good or service may be reimbursed when the original itemized receipt is lost. A description of the good or service, the amount to be reimbursed and a detailed explanation of why the receipt/invoice is unavailable must be provided. Note that every effort must be made to obtain the original itemized receipt/invoice. Reimbursement of over \$100 with no original receipt must be accompanied by credit/debit card statement as evidence of payment
Submission of Expense Claim	• By signing the expense claim, an employee is acknowledging their compliance with this Policy and Procedure • Expense forms, along with all required supporting documentation, are to be submitted to the employee's immediate supervisor for authorization
Authorization for Reimbursement	• Any approver of an expense claim is attesting to the fact that all required documentation is included and that the claimant has appropriately followed Board Policy and Procedure • No one is permitted to approve their own expense claim • Expense claims shall be approved by an employee's immediate supervisor or higher level of authority • The Chair of the Board authorizes expenses reimbursements to the Director of Education and Secretary • Only expenses that were necessarily incurred for legitimate business purposes should be included

EXPENSES	PROCEDURE
Enforcement of Policy	• Organizational Support Services (Business Services) will ensure compliance to the Policy and Procedure and will return non-conforming claims to the person authorizing the reimbursement for their follow-up • Any employee providing authorization of an expense will be held responsible for the complete compliance of this policy and for ensuring that all expenses are appropriate Board expenditures
Overpayments	• In the event that an employee is reimbursed for an amount they are not entitled to, the employee shall reimburse the Board immediately