Expense Reimbursement Policy - Employee

1. Intent

1.1. This Policy was developed to comply with the Broader Public Sector Expense Directive and outline the principles the Thames Valley District School Board (TVDSB) will follow when reimbursing staff expenses.

2. Definitions

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

2.2. **Claimant** or **employee** refers to the individual who has incurred and submitted the expense claim.

2.3. **TVDSB Staff** refers to the TVDSB employees who are reviewing, approving and processing employee expense claims.

3. Objective of Policy

3.1. It is the policy of the TVDSB that it will reimburse employees for necessary and reasonable business expenses incurred while performing their assigned duties during approved Board Business.

3.1.1. This policy and its related procedure are designed to create a fair and equitable reimbursement process for all employees, ensuring everyone is treated with respect and consistency.

3.2. This Policy will clarify the roles and responsibilities of employees who are submitting expenses and TVDSB Staff when approving and reimbursing employee expenses.

4. Roles and Responsibilities

4.1. This Policy only applies to employees and clarifies the expectations of TVDSB Staff as they support the process.

4.2. An employee’s supervisor who has budget authority must approve all expense claims.

4.3. The Chief Executive Officer is authorized to issue guidelines to implement this Policy and related procedure consistent with legislation or regulations.

5. Reimbursement Policy

5.1. The TVDSB is committed to protecting the interests of taxpayers by ensuring accountability, transparency, fairness, and value for money with respect to employee-related expenses.

5.2. All employees submitting or approving expenses for reimbursement will comply with the responsibilities and requirements of this policy and TVDSB's Expense Reimbursement – Employee Procedure (2003a).

5.3. The TVDSB is not responsible for reimbursing any expenses incurred that do not comply with this policy or the procedure.

5.4. All expense claims must be supported by itemized receipts or other acceptable proof of purchase to be eligible for reimbursement.

5.4.1. In cases where proof of purchase documentation is unavailable, the claimant may follow the established lost receipt process included in the procedure.

5.5. Employees must review all travel options before making arrangements to maximize savings while balancing operational needs.

5.6. For travel outside of the TVDSB, the mode of transportation should generally be the most economical while not requiring excessive travel time.

5.7. Travel arrangements should always be booked as early as possible (i.e. when it is known and approved) to minimize costs.

5.8. Expenses in support of political activities or events are not permitted.

5.9. On an annual basis, the Senior Superintendent of Corporate Services & Treasurer will review and / or update mileage and meal rates for each calendar year.

5.9.1. Mileage rates calculated on a per-kilometre basis are benchmarked to the rates published by the Canada Revenue Agency (CRA).

6. Monitoring and Review

6.1. TVDSB Staff will actively and regularly monitor disallowed expenses and determine if amending the procedure for clarification of acceptable expenses is necessary.

7. List of Appendices

7.1. Appendix A – Policy Administrative Information

Thames Valley District School Board

Appendix A – Policy Administrative Information

Policy Number:	2003
Policy Owner:	Organizational Support Services – Business Services
Effective Date:	23 November 1998
Amendment Dates:	26 September 2017, 8 October 2013, 23 September 2003
EIE Review Date:	21 April 2026
Resources:	• *The Education Act*, RSO 1990, c E.2 ○ Ontario Regulation 612/00 • Ontario Broader Public Sector Expenses Directive 2020 • Canada Revenue Agency: Automobile and Motor Vehicle Allowances • TVDSB Business Services Rate Schedule Memorandum • TVDSB Lost Receipt Form • TVDSB Mileage and Travel Expense Reimbursement Form • TVDSB Request for Payment Form • P-Card Application Form