Thames Valley District School Board

Expense Reimbursement Procedure – Non-Employee

1. Intent

1.1. This Procedure supports the implementation of the Expense Reimbursement – Non-Employee Policy (2026) and outlines the process that non-employees must follow to have eligible expenses reimbursed.

2. Definitions

2.1. **Approved Adult Supervisor** refers to any approved non-employee volunteer who commits to supervising students for an excursion.

2.2. **Board Business** refers to expenses incurred on behalf of the Thames Valley District School Board (TVDSB), inclusive of excursions, sport / club co-curricular activities or while performing tasks that support family and caregiver engagement for the TVDSB.

2.3. **Claimant** refers to the non-employee submitting a reimbursement request.

2.4. **Excursion** involves several TVDSB students from various courses or classes who are engaged on a trip. An excursion differs from a field trip as it is outside of instructional time.

2.5. **Home and School Association** refers to the separate legal entities incorporated under the Ontario Home and School Association. They follow the policies and procedures of that organization and thus this Procedure is not applicable.

2.6. **Non-employee** refers to either a member of TVPIC, a member of School Council, or a Volunteer with a TVDSB team or club or excursion, or Approved Adult Supervisor.

2.7. **Proof of Purchase Documents** refers to a third party, itemized invoice or receipt.

2.8. **School Activity** is defined as an activity of a co-curricular TVDSB sports team or club in which there may be the provision in which a volunteer or TVDSB employee may need to incur pre-approved expenses to facilitate the event.

2.9. **School Council** refers to a volunteer advisory committee for a school as established under Ontario Regulation 612.

2.10. **School Event** is defined as the provision of food, beverage, transportation, and other amenities which are provided to families or caregivers for activity and / or meeting held on behalf of the School Council of a single school within the TVDSB community.

2.11. **Thames Valley Parent Involvement Committee (TVPIC)** refers to the volunteer advisory committee for the TVDSB on matters of family involvement.

2.12. **TVPIC Event** is defined as the provision of food, beverage, transportation, and other amenities which are provided to families or caregivers for activity and / or meeting held on behalf of multiple TVDSB schools or TVPIC.

2.13. **TVPIC Conferences** refers to workshops, events, or similar activities that enhance the Thames Valley Parent Involvement Committee (TVPIC) membership's ability to engage with TVDSB families and caregivers.

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

2.15. **Volunteers** are non-employees who are performing tasks for a TVDSB team or club. Volunteers in other capacities are excluded from the scope of this Procedure.

3. Objective or Goal of Procedure

3.1. This Procedure outlines the process for non-employees 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 non-employees and TVDSB Staff throughout the reimbursement process.

3.4. This Procedure only applies to TVDSB non-employees and clarifies the expectations of TVDSB Staff as they support the process.

4. Roles and Responsibilities

4.1. Only **non-employees**, which include members of TVPIC, School Council or Volunteers who are engaged in pre-approved Board Business may be reimbursed for expenses.

4.1.1. This Procedure does not include Trustees; for Trustee Expense Reimbursement, refer to TVDSB Expense Reimbursement – Trustee

Procedure 1005.

4.2. The **School Principal** or above is the approver for a non-employee's expense claims as it relates to a School Activity or School Event.

4.3. The **Superintendent of Student Achievement responsible for Family Engagement** or above is the approver for a non-employee's expense claims as it relates to TVPIC.

4.4. **Business Services** will communicate updated Canada Revenue Agency (CRA) mileage and meal rates.

4.5. The **Chief Executive Officer** or **designate** is authorized to issue operational processes and guidelines to implement this Procedure consistent with legislation or regulations.

5. Expense Reimbursement Administrative Guidelines

5.1. All reimbursement requests must result from non-employees fulfilling their roles at the TVDSB while conducting Board Business.

5.2. All non-employee's expenses will only be reimbursed if they comply with the Policy (2026) and the TVDSB's Procedures:

5.2.1. TVDSB Purchasing Procedure (1001a)

5.2.2. TVDSB Fundraising Activities and Donations for School Projects, Enhancements, Equipment and Programs Procedure (1006a)

5.2.3. School Generated Funds Procedure (1009a);

5.2.4. Expense Reimbursement – Non-Employee Procedure (2026a);

5.2.5. School Councils Procedure (3016a);

5.2.6. General School Fundraising Procedure (4005a);

5.2.7. Field Trips and Excursions Procedure (5008a); and

5.2.8. Transporting Students for School – Related Activities Procedure (9021).

5.3. The section of this Procedure with the table titled "Allowable Non-Employee Expenses and Criteria" lists the allowable expenses for which non-employees may be reimbursed and the criteria to claim reimbursement.

5.3.1. Per the Purchasing Procedure (1001a), expenses not included in the

Allowable Non-employee Expenses and Criteria Table must receive Purchasing Services' written and dated pre-approval.

5.3.2. The permissibility of an expense does not guarantee reimbursement by the TVDSB. Payment requires the TVDSB budget holder's written pre-approval. The budget holder's decision is subject to budget and operational constraints.

5.3.3. While an expense may be eligible for reimbursement, all other related TVDSB processes must be adhered to (e.g., Authorized Volunteer Driver) prior to the expense being incurred.

5.4. Non-employees are responsible for ensuring the expenses are reasonable, fully supported, and completely adhere to this Policy and Procedure, otherwise the expense claim will not be reimbursed.

5.4.1. By signing the expense claim, a non-employee is acknowledging their compliance with this Policy and Procedure.

5.5. As part of regular financial monitoring, all expense claims are subject to further compliance verification, independent of the approver's review, by Business Services. Furthermore, all expense claims are subject to the TVDSB's financial and Regional Internal Auditors.

5.5.1. If an expense is rejected by Business Services, Business Services will contact the approver to provide the rationale.

5.6. All expense reimbursement submissions, regardless of form used, must be filled out electronically.

5.7. Proper documentation for all purchases should include vendor's information, date of purchase, itemized list of purchases, total amount paid, proof of payment, and taxes (with Harmonized Sales Tax registration number, if applicable).

5.8. Each month's expense claims must be submitted separately, with the exception of a single expense that covers a two-month period.

5.9. All monthly expense claims must be submitted within two months of when the expenses were incurred.

5.9.1. Expenses incurred in August must be submitted within one month of being incurred.

5.9.2. Expenses submitted outside the timeframes outlined in Sections 5.9 and 5.9.1 may only be reimbursed under extenuating circumstances and at the discretion of the Superintendent of Student Achievement responsible for Family Involvement or above.

5.10. If a non-employee is reimbursed for an amount they are not entitled to, the non-employee shall reimburse the TVDSB immediately.

5.11. Travel within the province of Ontario shall be pre-approved in writing by:

5.11.1. The School Principal if it relates to a School Activity.

5.11.2. The Superintendent of Student Achievement responsible for Family Involvement if it relates to a TVPIC Activity.

5.12. Expenses incurred on behalf of multiple individuals, such as meals, must submit a list of all persons attending and the reason for the meal.

5.13. Personal expenses should be incurred on a separate receipt and shall not be included in any expense claim.

5.13.1. If a separate receipt for personal expenses cannot be obtained, an itemized receipt detailing the personal versus School Activity or TVPIC Activity expenses must be obtained and submitted.

6. Methods of Vendor Payment Other Than Invoices

6.1. Only non-employees who personally pay for an expense may submit a request for reimbursement.

6.1.1.1. Mileage and / or travel expenses are to be submitted on the "Mileage and Travel Expense Reimbursement Request" Form. The Form can be obtained from the non-employee's TVDSB contact.

6.1.1.2. All other expenses incurred by non-employees should be submitted using the "Request for Payment" Form. The Form can be obtained from the non-employee's TVDSB contact.

7. Expense Reimbursement Approval Process

7.1. Except as noted in Sections 5.9.1 and 5.9.2, the School Principal or Superintendent of Student Achievement responsible for Family Involvement will verify that the reimbursement request meets the requirements of Board's Policy and Procedure.

7.2. All documents required in Section 8 will be sent to the approver for review.

7.3. The approver will review the reimbursement request documents and determine if they meet the criteria for approval.

7.3.1. If the request is approved, the approver will notify the non-employee and submit the reimbursement request to

7.3.1.1. School Administrative Secretary if School Generated Funds or School Councils funds are utilized

7.3.1.2. Business Services if Board Funds or TVPIC funds are utilized.

7.3.2. If the request is denied, the approver will notify the non-employee.

7.4. If the expense claim is processed through Business Services, Business Services will verify the compliance with the Policy and Procedure and return non-conforming claims to the approver.

7.4.1. The approver will notify the non-employee that their request was denied by Business Services.

7.4.2. If the non-employee's request is being denied because it violates the rules in this Policy or Procedure, the approver will notify the non-employee. If the denial was made based on incomplete or mistaken submission of information, the non-employee will have the opportunity to remedy the submission and resubmit the claim to their approver for further review.

8. Documents Required for Reimbursement

8.1. All non-employee expense reimbursement requests must include one of the following Proof of Purchase documents.

8.1.1. An itemized receipt.

8.1.1.1. Only providing a credit / debit card receipt / statement is not sufficient.

8.1.2. An itemized paid invoice.

8.2. To request any travel-related reimbursements, use the "Mileage and Travel Expense Reimbursement" Form. The Form can be obtained from the non-employee's TVDSB contact.

8.2.1. When mileage is claimed, the claim shall include travel particulars, i.e. the starting address and ending address and must include the number of kilometers driven for each instance.

8.2.2. Train and airfare claims must be supported by trip itinerary and detailed list of charges.

8.3. For all other reimbursement requests, use the “Request for Payment” Form. The Form can be obtained from the non-employee’s TVDSB contact.

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

8.5. For School and TVPIC Activities where meal expenses are incurred, a detailed meeting / activity agenda and the number of participants (both employee and non-employee) must be submitted.

8.6. Expense claims for conference must include a fully completed registration form that provides dates and details of any meal inclusions.

8.7. For instances where this Procedure requires written pre-approval, the claimant shall have the supporting documentation available for the approver’s review upon request.

9. Expense Reimbursements Without Proof of Purchase Document

9.1. Under extenuating and infrequent circumstances, as approved by the Superintendent of Student Achievement responsible for Family Involvement or above, a good or service may be reimbursed when the itemized receipt is lost.

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

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

9.4. To claim an expense with no proof of purchase document, a Lost Receipt Form must be submitted along the documents required in Section 6 of this Procedure. The Form can be obtained from the non-employee’s TVDSB contact.

10. Yearly Rate Schedule

10.1. Annually, by the end of January or subsequently when posted by the Canada Revenue Agency, Business Services will provide non-employees with the maximum Mileage rates for that calendar year based on the Canada Revenue Agency rates, through the “Business Services Rate Schedule” Memorandum.

11. Non-Employee Expenses Ineligible for Reimbursement

11.1. All expenses listed below will not be reimbursed.

11.2. The list below is not exhaustive, and all expenses should align with the guiding principles listed in Expense Reimbursement Non-Employee Policy (2026) Section 5.0.

11.2.1. Any co-curricular TVDSB sports team or club registration fee must be paid by a TVDSB employee;

11.2.2. Any personal or household expenses;

11.2.3. Any political expenses;

11.2.4. Expenses relating to events including: community fundraising functions, charity functions, social functions and political activities or events except as stipulated below in *Allowable Non-Employee Expenses and Criteria – Community Events*;

11.2.5. Gifts, prizes, raffle items, or any type of games of chance. Those which are part of a fundraising activity must follow the TVDSB’s Fundraising Activities and Donations for School Projects, Enhancements, Equipment and Programs Procedure (1006a);

11.2.6. Donations to community groups or charities;

11.2.7. Donations to schools;

11.2.8. Capital expenses (e.g., signs);

11.2.9. Alcohol expenses, including gift cards for alcohol;

11.2.10. Parking tickets, traffic tickets or other fines;

11.2.11. Gifts of any kind except as stipulated below in *Allowable Non-employee Expenses and Criteria – Special Recognition Events* and *Gifts to Non-Employees* (Gratuities and tips are not considered gifts);

11.2.12. Pre-paid credit cards;

11.2.13. Purchase of goods, such as flowers, for the recognition of a personal event;

11.2.14. Ineligible expenses related to hotel stays including; movies, gym expenses, in-room mini-bar, bar charges, personal items or expenses;

11.2.15. Ineligible expenses related to conferences or travel including; sightseeing tours, golf tournaments, any expenses incurred by a guest travelling with a non-employee 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.

12. List of Appendices

12.1. Appendix A: Procedure Administrative Information

ALLOWABLE NON-EMPLOYEE EXPENSES AND CRITERIA TABLE

In addition to the eligible expenses below, the reimbursement of expenses is contingent upon budget availability, along with the spending constraints provided by the revenue source (i.e. Ministry of Education – Core Education Funding: Technical Guide for School Boards – Trustees and Parent Engagement Allocation for use of Parent Involvement Funds).

All expenses in the tables below require written pre-approval from the budget holder unless otherwise indicated.

EXPENSE	APPLICABILITY	ALLOWABLE NON-EMPLOYEE EXPENSES AND CRITERIA
Conferences	TVPIC	• TVPIC conference attendance must receive written pre-approved by the TVDSB budget owner who is paying the expenses. • Conference expenses shall benefit TVPIC in its strategic goals. • Public perception of the expense, the content of the development and the benefit to the TVDSB must be considered.
Expenses Related to Volunteers in a Team / Club / Excursion Leadership Position or Approved Adult Supervisor Duties	Volunteers	• In the circumstance where a volunteer is acting in one of the two top leadership roles (inclusive of an employee) or as an Approved Adult Supervisor for a TVDSB sports team or club or excursion, the volunteer may be eligible to claim the expenses listed below, subject to written pre-approval of the budget holder of the event.

Hotels – Conferences, Team / Club	TVPIC, Volunteers	• Allowable expenses include the following:
		    ○ Accommodation;
		    ○ Parking;
		    ○ Internet services; and

EXPENSE	APPLICABILITY	ALLOWABLE NON-EMPLOYEE EXPENSES AND CRITERIA
Event / Excursion		○ Hotel food service, subject to meal allowance provisions.
Parking – Conference, Team / Club Event / Excursion	TVPIC, Volunteers	• Public or Valet parking may be reimbursed.
Travel Costs – Conferences, Team / Club Event / Excursion	TVPIC, Volunteers	• When considering the mode (Train, Auto or Airfare) of travel listed in the table below, the non-employee shall consider the most economical means for travel when factoring in the length of travel time.
Travel Costs – Auto – Conferences, Team / Club Event / Excursion	TVPIC, Volunteers	• TVPIC volunteers may be reimbursed mileage costs for meetings, etc., when attending to TVPIC sanctioned activities. • Volunteers may be reimbursed mileage costs for the transportation to a pre-approved team / club event. • Mileage expenses may be reimbursed to claimants for the costs of operating their vehicles for driving in excess of: ○ TVPIC: The travel between the normal TVPIC meeting location and their home. ○ Volunteers: The travel between the team's school and the volunteer's home. • The reimbursable travel distance is based on the shortest distance between locations as established by Google Maps. In extraordinary circumstances, such as road closures, a longer travel distance may be reimbursed.

EXPENSE	APPLICABILITY	ALLOWABLE NON-EMPLOYEE EXPENSES AND CRITERIA
		• Refer to the "Business Services Rate Schedule" Memorandum for applicable rates, which are benchmarked to the Canada Revenue Agency's rates. The Canada Revenue Agency sets a mileage rate for travel up to 5,000 km and another for 5,000 km and above within a calendar year.
Travel Costs – Taxis or Ride Share (Example: Uber / Lyft) – Conferences, Team / Club Event / Excursion	TVPIC, Volunteers	• Reimbursement for use of taxi service / ride service in lieu of a personal vehicle is allowable, provided the cost is less than the personal vehicle reimbursement cost. • Taxi or rideshare fares to and from airports and train stations are reimbursable while travelling on approved TVPIC or TVDSB team business. • Gratuities/tips may be reimbursed up to a reasonable amount. • Students under the age of 18 are not permitted to use Ride Share unless accompanied by a TVDSB employee, adult volunteer or their parent or caregiver.
Travel Costs – Taxis or Ride Share (Example: Uber / Lyft) – TVPIC or School Event	TVPIC, School Council	• Reimbursement for use of taxi service / ride service may be approved by TVPIC or School Council when a respective event is being held and students and / or families / caregivers is in need of transportation to the event. • Gratuities/tips may be reimbursed up to a reasonable amount. • Students under the age of 18 are not permitted to use Ride Share unless accompanied by a TVDSB employee, adult volunteer or their parent or caregiver.

EXPENSE	APPLICABILITY	ALLOWABLE NON-EMPLOYEE EXPENSES AND CRITERIA
Travel Costs – Train – Conferences, Team / Club Event / Excursion	TVPIC, Volunteers	• Use of train must utilize the most economical fare for the travel time selected. ○ The risk of cancellation and purchasing a refundable ticket must be considered when booking the fare class. • Use of Business Class is at the non-employee's personal expense and will not be paid by the Board.
Travel Costs – Airfare – Team / Club Event / Excursion	Volunteers	• This may arise in rare circumstances. • Written pre-approval from the School Superintendent of Student Achievement is required. • Payment for economy airfare only. • No purchase of travel gift certificates or pre-payments to travel agents. • Ancillary charges such as baggage, seat selection are to be reviewed for reasonability prior to reimbursement.

Meals – Conferences, Team / Club Event / Excursion	TVPIC, Volunteers	• Daily per-meal maximum rates will be benchmarked to the Broader Public Sector Expense Directive once they are equal to or exceed TVDSB's historical rates. TVDSB's historical rates are:
		  ○ Breakfast - $10;
		  ○ Lunch - $15;
		  ○ Dinner - $25;
		  ○ Meal rates are inclusive of delivery and gratuities/tips.
		• Meals which are already provided for (e.g. included in the cost of conference, mode of transportation or the team / club event) are not eligible for reimbursement, even if the non-employee chooses not to partake.
		• Snacks independent of the meals listed above are not reimbursable.
		• Meal expenses are reimbursed on a per-meal basis and may not be aggregated together (e.g. bulk food purchases for a single non-employee covering a full day or multiple days are prohibited).

EXPENSE	APPLICABILITY	ALLOWABLE NON-EMPLOYEE EXPENSES AND CRITERIA
		• In the extraordinary circumstance a team / club / excursion is traveling outside of Canada the daily per-meal rates for purchases in non-Canadian funds may be at par (e.g. $10 USD for breakfast).

Meals – TVPIC or School Council	TVPIC, School Council	• Food and beverage expenses may be incurred when TVPIC or a School Council hosts a community event.
		• Daily per-meal maximum rates will be benchmarked to the Broader Public Sector Expense Directive once they are equal to or exceed TVDSB's historical rates. TVDSB's historical rates are:
		    o Breakfast - $10;
		    o Lunch - $15;
		    o Dinner - $25.
		    o Meal rates are inclusive of delivery and gratuities/tips.

Meeting Expenses – TVPIC, School Council, Team / Club Event / Excursion	TVPIC, School Council, Volunteers	• All meetings should take place at a TVDSB location or a location with minimal or no cost. Exceptions must be pre-approved by:
		    • TVPIC & School Council: Superintendent of Student Achievement responsible for Family Involvement or above.
		    • Team / Club Event: School Superintendent of Student Achievement or above.
		• If an offsite location is required, all efforts must be made to minimize the overall costs with consideration to the appropriateness of the venue and overall public perception.
		• Any meetings related to appreciation, recognition, holidays or personal milestones, team building, etc., must be held separately at no cost to the TVDSB.

Purchases of Other Goods and / or Services	TVPIC, School Council, Volunteers	• Refer to the Purchasing Procedure (1001a), Appendix D.

EXPENSE	APPLICABILITY	ALLOWABLE NON-EMPLOYEE EXPENSES AND CRITERIA

Gift Cards	TVPIC, School Council, Volunteers	• Gift cards may only be purchased in specific circumstances, which include:
		    o Recognition of an individual who has provided some form of pro bono service for a TVPIC, School Council or Volunteer;
		    o Recognition of an employee may only be for pro bono services which are outside of their job duties and working hours.
		• When a gift card is provided, the recipient's name must be provided and identify if they are a student, employee, or non-employee.
		• For employees, their employee ID number must be collected as the TVDSB is required to add the value of the gift card as a taxable benefit to the employee's T4.
		• For non-employees gift cards issued may not exceed $30 per month per individual if the address and Social Insurance Number are not collected. Payments exceeding $30 per month must include the individual's address and Social Insurance Number for T4A issuance.
		• Gift cards are to be stored in a secured / locked space with access limited to specific individuals.
		• Accompanying the storage of the gift card shall be a tracking sheet, detailing the following:
		    o Date and time gift card was given out;
		    o Amount;
		    o Reason for the gift card; and
		    o Signature of recipient and provider (person giving out the card).
		• Gift cards for alcohol are not permitted

Foreign Exchange – Team / Club	Volunteers	• All eligible foreign exchange amounts will be reimbursed in Canadian funds at the rate of exchange in effect when the purchase was made.

EXPENSE	APPLICABILITY	ALLOWABLE NON-EMPLOYEE EXPENSES AND CRITERIA
Event / Excursion		○ In the event that cash is paid for a transaction, the rate of reimbursement will be at the substantiated rate that the cash was acquired at, or, in the absence of supporting documentation, the exchange rate at the date of purchase.

Appendix A – Procedure Administrative Information

Procedure Number:	2026a
Procedure Owner:	Organizational Support Services – Business Services
Effective Date:	16 December 2008
Amendment Dates:	15 January 2018; 26 September 2017; 11 November 2014
EIE Review Date:	21 April 2026
Resources:	• *The Education Act*, RSO 1990, c E.2 • Ontario Regulation 612/00 • Canada Revenue Agency: Automobile and Motor Vehicle Allowances • Mileage and Travel Expense Reimbursement Request Form • Ministry of Education – Core Education Funding: Technical Guide for School Boards – Trustees and Parent Engagement Allocation • Ontario Broader Public Sector Expenses Directive 2020 • Request for Payment Form • *Standards of Practices Business Travel* – Canadian Association of Public Schools – International • TVDSB Purchasing Procedure (1001a) • TVDSB Fundraising Activities and Donations for School Projects, Enhancements, Equipment and Programs Procedure (1006a) • TVDSB School Generated Funds Policy (1009) and Procedure (1009a)

- TVDSB Expense Reimbursement – Non-Employee Policy (2026)
- School Councils Procedure (3016a)
- General School Fundraising Procedure (4005a);
- Field Trips and Excursions Procedure (5008a);
- Transporting Students for School – Related Activities Procedure (9021).
- TVDSB Lost Receipt Form
- TVDSB Mileage and Travel Expense Reimbursement Form
- TVDSB Request for Payment Form