Expense Reimbursement Policy – Non-Employee

1. Intent

1.1. This Policy was developed to comply with the Broader Public Sector Expense Directive and outline the principles the TVDSB will follow when reimbursing non-employee expenses.

2. Definitions

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

2.2. **Claimant** or **non-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 non-employee expense claims.

3. Objective of Policy

3.1. It is the policy of the TVDSB that it may reimburse non-employees for necessary and reasonable business expenses incurred while engaged in approved Board Business and / or involved in approved Board family and caregiver.

3.1.1. Reimbursements are contingent upon budgetary and operational constraints and shall be on a case-by-case basis.

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

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

4. Roles and Responsibilities

4.1. This Policy only applies to non-employees, this Policy clarifies the expectations of TVDSB Staff as they support the expense reimbursement process.

4.2. No one is permitted to approve their own expense claim, nor can a non-employee approve it.

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 Thames Valley District School Board is committed to protecting the interests of taxpayers by creating a framework to support accountability, transparency, fairness, and value for money with respect to non-employee-related expenses.

5.2. All non-employees submitting or approving expenses for reimbursement will comply with the responsibilities and requirements of this Policy 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 TVDSB is not responsible for reimbursing any expenses incurred that do not comply with this Policy or the Procedure.

5.4. All potential expenses must receive written pre-approval before they are incurred. Approval is contingent on the eligibility of the expense, along with budgetary and operational constraints.

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

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

5.6. Non-employees should review all travel options before making arrangements to maximize potential savings.

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

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

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

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

5.10.1. 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 Policy or 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:	2026
Policy Owner:	Organizational Support Services – Business Services
Effective Date:	18 December 2008
Amendment Dates:	26 September 2017, 11 November 2014; 16 December 2008
EIE Review Date:	21 April 2026
Resources:	• *The Education Act*, RSO 1990, c E.2 • O. Reg. 612/00: School Councils And Parent Involvement Committees • Ontario Broader Public Sector Expenses Directive 2020 • Canada Revenue Agency: Automobile and Motor Vehicle Allowances • TVDSB Purchasing Procedure (1001a) • TVDSB Fundraising Activities and Donations for School Projects, Enhancements, Equipment and Programs Procedure (1006a) • School Generated Funds Procedure (1009a); • School Councils Procedure (3016a) • General School Fundraising Procedure (4005a); • Field Trips and Excursions Procedure (5008a); • Transporting Students for School – Related Activities Procedure (9021).

- TVDSB Business Services Rate Schedule Memorandum
- TVDSB Lost Receipt Form
- TVDSB Mileage and Travel Expense Reimbursement Form
- TVDSB Request for Payment Form