Expense Reimbursement Procedure – Employee

1. Intent

1.1. This Procedure supports the implementation of the Expense Reimbursement – Employee Policy (2003) and outlines the process that employees must follow to have eligible expenses reimbursed.

2. Definitions

2.1. **Base Work Location** refers to the Thames Valley District School Board (TVDSB) site determined by the employer.

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

2.3. **Claimant** or **employee** refers to the individual submitting a reimbursement request. An employee may be an individual who is working for the TVDSB whether it be full-time, long-term assignment, casual, contract, an intern or co-op.

2.4. **Daily Commute** refers to the return trip from home residence to their assigned Base Work Location.

2.5. **Hospitality** refers to the provision of food, beverage, accommodation, transportation, and other amenities which are provided to individuals who are not employees or Trustees / Minister-Appointed Supervisor of a school board (including all Broader Public Sector (BPS) employees and Ontario Public Service (OPS) employees) which are paid out of public funds.

2.6. **Personal Development** refers to employee-initiated learning activities that enhance the employee's skills or knowledge related to the TVDSB's strategic direction and / or operational goals.

2.7. **Professional Development** refers to training, courses, workshops, conferences, or similar activities that are directed by their immediate supervisor or above to complete as required to achieve the TVDSB's strategic and / or operational goals.

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

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

3. Objective or Goal of Procedure

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

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

4. Roles and Responsibilities

4.1. **Employees** who are currently employed by the TVDSB may incur appropriate and authorized expenses and will be reimbursed.

4.2. The **employee's immediate supervisor** or above is the approver for the employee's expense claims.

4.3. The **Chair of the Board / Minister-Appointed Supervisor** is the approver for the Chief Executive Officer's expense claims.

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 / usage of Purchasing Card (P-Card) must result from employees fulfilling their duties at the TVDSB while conducting Board Business.

5.2. The section of this Procedure titled Allowable Employee Expenses and Criteria lists the allowable expenses for which employees will be reimbursed and the criteria to claim reimbursement.

5.2.1. Expenses not included in the Allowable Employee Expenses and Criteria Table must receive written pre-approval from Purchasing Services per the Purchasing Procedure (1001a). Other exceptions to the requirement of Purchasing pre-approval are listed in Appendix B of the Purchasing Procedure (1001a).

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

5.3.1. By signing the expense claim / P-Card statement, an employee is acknowledging their compliance with this Policy and Procedure.

5.4. As part of regular financial monitoring, all expense claims / P-Card statements are subject to further compliance verification, independent of the approver's review, by Business Services or Financial Services. Furthermore, all expense claims / P-Card statements are subject to audit by the TVDSB's Financial Statement and Regional Internal Auditors.

5.5. Expense claims that do not meet the requirements outlined in the Procedure may not be reimbursed. If an expense is rejected, Business Services will contact the approver to provide the rationale. In repeated instances of non-compliance the incident will be reported to the supervisor. The supervisor may then initiate progressive discipline, which typically involves multiple steps such as verbal warnings, written warnings, suspension, and ultimately, termination, in accordance with the TVDSB's Progressive Discipline of Employees Policy (3012) and Procedure (3012a).

5.5.1. Inappropriate or unauthorized use of the P-Card could result in immediate and irrevocable forfeiture of the P-Card and / or progressive disciplinary action.

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, taxes and proof of payment.

For example, provide invoice document for purchases from Amazon rather than the Order Summary.

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 in Sections 5.9 and 5.9.1 may only be reimbursed under extenuating circumstances and at the discretion of the employee's supervisor who is at the level of Senior Superintendent or above.

5.9.3. In contrast, P-Card statements must be submitted within one month of the statement's issuance.

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

5.10.1. If an employee has incurred an ineligible expense on the P-Card, the employee shall reimburse the TVDSB immediately.

5.11. Travel within the province of Ontario shall be pre-approved in writing by the employee's supervisor.

5.11.1. Travel outside the province of Ontario but within Canada shall be pre-approved in writing by the employee's Executive Officer / Superintendent or above.

5.11.2. Travel outside Canada shall be pre-approved in writing by the employee's direct Senior Superintendent or above.

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

5.12.1. Expenses related to corporate purchases, such as hotel rooms and travel, involving groups of individuals shall not be incurred by one individual. Each individual should pay for their own expenses or the group expenses shall be invoiced directly to the TVDSB for payment.

5.12.1.1. In extenuating circumstances, and as pre-approved in writing by the employee's direct Senior Superintendent or above, expenses for multiple individuals may be incurred by a single TVDSB employee. These expenses are to be incurred on a P-Card.

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 corporate expenses must be obtained and submitted.

6. Methods of Vendor Payment Other Than Invoices

6.1. Expenses may be paid in one of the following methods:

6.1.1. A P-Card may be used if an employee has been issued one.

6.1.1.1. The issuance and approval of an employee's P-Card is solely at their supervisor's discretion.

6.1.1.2. Any expense which includes a personal component may not be incurred on a P-Card.

6.1.1.3. The use of a P-Card must follow the "Employee Purchasing Card Agreement" which is enclosed with each P-Card Application.

6.1.2. An employee may personally pay for the expense and request reimbursement.

6.1.2.1. 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 Business Services' SharePoint page.

6.1.2.2. All other expenses are to be submitted on the "Request for Payment" Form. The Form can be obtained from the Business Services' SharePoint page.

7. Expense Reimbursement Approval Process

7.1. Except as noted in 5.11.1 and 5.11.2, the employee's immediate supervisor or above will verify the reimbursement request / P-Card statement meets the requirements of the TVDSB's Policy and Procedure.

7.1.1. If expenses are incurred by a group of employees, only the most senior employee may choose to pay for all employees on a single bill, but is not required to do so. The most senior employee's supervisor must approve the expense claim / P-Card statement.

7.1.1.1. If it is a school or department wide event, the supervisor of the most senior employee in attendance must approve the expense claim or P-Card statement the expense is listed on.

7.1.2. The Chair of the Board / Minister-Appointed Supervisor approves expense claims / P-Card statements submitted by the Chief Executive Officer.

7.1.2.1. The Chair of the Board / Minister-Appointed Supervisor will verify the reimbursement request meets the requirements of the TVDSB's Policy and Procedure requirements.

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 employee and submit the reimbursement request to Business Services requesting payment.

7.3.2. If the request is denied, the approver will notify the employee, including the reasons for denying the request.

7.4. Business Services (expense reimbursement) and Financial Services (P-Card) will verify compliance with the Policy and Procedure and return non-conforming claims to the approver.

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

7.4.2. If the employee's request is being denied because it violates the rules in this Policy or Procedure the approver will notify the employee. If the denial was made based on incomplete or mistaken submission of information, the 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 employee expense reimbursement requests / P-Card statement 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 Business Services’ SharePoint page.

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 Business Services’ SharePoint page.

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.

8.4.1. Meal expenses must be itemized by food and beverage item on the invoice or receipt, inclusive of meal charges made to a hotel room.

8.5. For working meals, a detailed meeting agenda, including participant names and timed agenda items must be included with the request for reimbursement / P-Card statement.

8.6. Expense claims / P-Card statement for conference or professional development must include a fully completed registration form that provides dates and details of any meal inclusions.

8.7. Reimbursement of any amount of tuition requires the submission of documentation from the issuing organization that the individual has completed and passed the program/course of study.

8.8. Expense claims / P-Card statement related to Community Events must include written rationale for how attendance aligns with the TVDSB's strategic work.

8.9. Purchases which received Purchasing Services' approval to purchase must be enclosed with the expense claim / P-Card statement.

9. Expense Reimbursements Without Proof of Purchase Document

9.1. Under extenuating and infrequent circumstances, as approved by an Executive Officer / Superintendent 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. The reimbursement of an expense over $100 with no receipt / invoice 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 must be submitted along the documents required in Section 8 of this Procedure. The Form can be obtained from the Business Services' SharePoint page.

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 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. Employee Expenses Ineligible for Reimbursement

11.1. All expenses listed below will not be reimbursed nor can they be incurred on a P-Card.

11.2. The list below is not exhaustive, and all expenses should align with the guiding principles listed in Expense Reimbursement Employee Policy (2003) Section 5.0.

11.2.1. Any personal or household expenses, and thereby are not for business related use;

11.2.2. Any political expenses;

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

11.2.4. Donations to community groups or charities;

11.2.5. Donations to schools;

11.2.6. Alcohol expenses, including gift cards for alcohol;

11.2.7. Capital items (e.g., signs);

11.2.8. Parking tickets, traffic tickets or other fines;

11.2.9. Meals while working from home;

11.2.10. Employee only events;

11.2.11. Staff social or appreciation events;

11.2.12. Holiday meals;

11.2.13. Retirement or milestone parties;

11.2.14. Gifts of any kind except as stipulated below in *Allowable Employee Expenses and Criteria – Special Recognition Events* and *Gifts to Non-Employees* (Tips for meals and transportation are not considered gifts);

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

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

11.2.17. Ineligible expenses related to conferences, professional development or business travel including; sightseeing tours, golf tournaments, any expenses incurred by a guest travelling with an 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 EMPLOYEE EXPENSES AND CRITERIA TABLE

The table below outlines allowable expenses that will be reimbursed or may be incurred on a P-Card. Additionally, some exceptions are included to clarify which expenses are allowable or not, improving the clarity of entries in the 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 / grant.

Please note that if Purchasing Services has approved an item via expense reimbursement claim or P-Card, it is also an allowable expense.

EXPENSE	ALLOWABLE EMPLOYEE EXPENSES AND CRITERIA

Hotels	• Allowable expenses include:
	  ○ Accommodation;
	  ○ Board Business related telephone calls;
	  ○ Parking;
	  ○ Internet services;
	  ○ Photocopy charges; and
	  ○ Hotel food service, subject to meal allowance provisions.

Travel Costs	• When considering the mode (Train, Auto or Airfare) of travel listed in the table below, the employee shall consider the most economical means of travel when factoring in the length of travel time.
Travel Costs – Train	• 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 employee's personal expense and will not be paid by the TVDSB.

EXPENSE	ALLOWABLE EMPLOYEE EXPENSES AND CRITERIA

Travel Costs - Auto	• Mileage expenses are reimbursed to claimants for the costs of operating their vehicles for required driving in excess of their daily commute.
	  ○ The daily commute is defined as the return trip from home residence to their assigned Base Work Location, unless specifically approved by the Chief Executive Officer, in which case the expense is a taxable benefit.
	• The Base Work Location is determined by the employer, which is the supervising System Principal, Manager and / or member of Senior Administration. The Base Work Location must be a TVDSB site where an employee has worked at some point of the school year.
	  ○ The Base Work Location for central office positions are either a Zone Office, Leathorne or the Education Centre.
	  ○ The Base Work Location for itinerant employees must be communicated in writing by the supervising System Principal, Manager and / or member of Senior Administration prior to mileage being incurred.
	    ▪ The location shall be fixed for the duration of an employee's assignment for the school year. In infrequent circumstances where there is a clearly defined operational need which alters the regular work area an employee works in, the Base Work Location may be changed during the school year.
	    ▪ The Base Work Location shall be assigned using one of the following two options, in order of precedence:
	      • The location an employee is expected to "report to work" at various points in time during the year in which they have been assigned a workspace (for example, desk, office, or hotelling station); or
	      • The geographic centre of the employee's anticipated work area over the course of the school year.
	• 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	ALLOWABLE 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. • When multiple employees from the same office or school are attending a meeting or event within reasonable driving distance, carpooling should be prioritized to help minimize overall travel expenses. • The reimbursement for mileage should not exceed the travel costs of the lowest fare costs of other alternative transportation options such as train and airfare.
Travel Costs – Airfare	• Written pre-approval from the immediate supervisor is required prior to booking airfare. • Payment for economy airfare only. • In cases where there are multiple stops and / or excessive layover times, the TVDSB may decide to allow more direct routes at a higher cost. • 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
Travel Costs – Taxis or Ride Share (Example: Uber / Lyft)	• For those employees required to travel on Board Business, reimbursement for the use of a taxi service or a ride share in lieu of their personal vehicle requires the written pre-approval by the employee's immediate supervisor, provided the cost is less than the personal vehicle reimbursement cost or the need is on an emergency basis. • Taxi or rideshare fares to and from airports and train stations are reimbursable when travelling on approved Board Business. • Gratuities/tips will 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	ALLOWABLE EMPLOYEE EXPENSES AND CRITERIA
Travel Cost – Car Rental	• Written pre-approval from the immediate supervisor is required prior to booking car rental. • Car rental, plus insurance and fuel, must result in reduced expenditures for the TVDSB or where no other options exist. • Use of car rental is restricted to the most economical vehicle required to meet the TVDSB's needs and meet the minimum TVDSB passenger needs.
Parking	• Public or Valet parking will be reimbursed.
Conferences for Personal and Professional Development	• Written pre-approval from an employee's budget holder is required to verify spending aligns with budget availability and the TVDSB's budgetary priorities. • Personal and Professional Development expenses shall benefit the TVDSB in its strategic and / or operational goals. • Public perception of the expense, the content of the development and the benefit to the TVDSB must be considered. • The most economical equivalent Personal and Professional Development session should be pursued when considering all costs of attendance. • Conferences within Canada are to be pre-approved in writing by the employee's Executive Officer / Superintendent or above. • Conferences outside of Canada are to be pre-approved in writing by the employee's Senior Superintendent or above.

Tuition for Personal and Professional Development	• Written pre-approval from an employee's budget holder is required to verify spending aligns with budget availability and the TVDSB's budgetary priorities.
	• The course for Personal and Professional Development Tuition must enhance employee skills and benefit the TVDSB, aligning with its strategic or operational goals.
	    o Public perception of the expense, the content of the course of study and the benefit to the TVDSB must be considered.
	    o Supervisory Officer written pre-approval or above is required prior to registration for each course.
	        ▪ Pre-approval shall only be granted an individual course basis. Approval will not be granted for a long-term course commitment.

EXPENSE	ALLOWABLE EMPLOYEE EXPENSES AND CRITERIA
	• The most economical equivalent Personal and Professional Development course of study should be pursued when considering cost. • Personal Development may be reimbursed up to a maximum of 50% of the tuition cost upon proof of payment and successful completion of a course. In rare and unique circumstances, the department's Supervisory Officer may make an application to the Senior Superintendent for reimbursement in excess of 50%. o If Professional Development is directed by the employee's supervisor, the TVDSB will reimburse 100% of the tuition costs upon payment of the pre-approved course of study.

Meals - Personal and Professional Development	• 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 Daily per-meal rates for purchases in non-Canadian funds may be at par (e.g., $10 USD for breakfast).
	    o Meal rates are inclusive of delivery and gratuities/tips.
	• Meals which are already provided for (e.g., included in the cost of conference or mode of transportation) are not eligible for reimbursement, even if the 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 employee covering a full day or multiple days are prohibited).

Meals - Working	• Meals – Working is the provision of food while conducting Board Business, in which meetings, working groups, training, etc. are taking place. • Working meals shall be minimized. • From time to time, an employee may need a working meal to conduct Board Business.

EXPENSE	ALLOWABLE EMPLOYEE EXPENSES AND CRITERIA

	• Working meals are to fall within the daily per meal maximum rates established by the TVDSB.
	• No food or beverages may be provided for any internal / staff meeting during working hours that is less than four hours, excluding meal breaks.
	  ○ The meeting must be for at least four hours before food is provided.
	  ○ No food shall be provided prior to the meeting starting.
	• Employees who are required to work in excess of 2 hours, outside of their normal working day, may be eligible for working meal reimbursement with written pre-approval from their supervisor.
	• Regardless of the length of the meeting, appreciation, recognition, holidays, personal milestones, etc. may not be part of any internal / staff meeting where food is paid for by the TVDSB.
	• During the normal working day, if employees comprise most of the attendees, and students and / or community members are also present, meetings must be at least four hours for the meal to be offered to all participants.
	  ○ If the meeting is under four hours, during normal working hours, and it is necessary to provide a meal for students and / or community members, meals may be provided to students, and/or community members, and staff, provided that written pre-approval from the Executive Officer / Superintendent or above is obtained. This should be in rare circumstances.

Meals – Hospitality	• Meals – Hospitality is the provision of food or beverage when participants are not engaged in work for the TVDSB or other broader public sector organizations. • Meals – Hospitality may only occur in rare and infrequent basis. • Qualifying expenses are those that facilitate Board Business in a desirable manner. • Meals – Hospitality must have written pre-approval from the employee’s Senior Superintendent or above.

EXPENSE	ALLOWABLE EMPLOYEE EXPENSES AND CRITERIA
Meeting Expenses	• All meetings should take place at a TVDSB location or a location with minimal or no cost. Exceptions must receive written pre-approval from the employee's Executive Officer / Superintendent 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. o If a signed contract is required, Purchasing Services must review and approve it, and obtain the signature of the authorized TVDSB signing authority per the Purchasing Procedure (1001a), Section 1, Subsection 10. • Any meetings related to appreciation, recognition, holidays or personal milestones, team building, etc., must be held outside of working hours (e.g., lunch, after hours) with no cost to the TVDSB (staff may voluntarily choose to personally incur the costs).

Special Recognition Events	• Qualifying expenses include:
	    o School openings, closings, milestone anniversaries;
	    o Graduation ceremonies;
	    o Volunteer recognition;
	    o Honouring individuals (from private and / or public sector) for exceptional public service within Ontario;
	    o Employee service recognition (as approved by the Office of the Chief Executive Officer), such as the Award of Distinction; and
	    o Token gestures of appreciation for service recognition (e.g., service pins).

Honorarium to Employees	• An honorarium payment may only be made to an employee in recognition of pro bono services outside of the employee's job duties and outside of their normal working hours. These services are not to distract the employee from their normal responsibilities. • The honorarium may not exceed a total of $25 per event. • The employee's ID number must be collected as the TVDSB is required to include honorarium's value as a taxable benefit to the employee's T4.

EXPENSE	ALLOWABLE EMPLOYEE EXPENSES AND CRITERIA

Honorarium / Gifts to Non-Employees	• Monetary payments and non-monetary recognition gifts may be paid to an individual who is not an employee nor trustee / Minister-Appointed Supervisor of the TVDSB when they provide some form of pro bono service to the TVDSB. The payment or cost of the gift may not exceed $30 for 2 hours.
	  ○ Honorarium payments which do not exceed $30 per month per individual do not require address or Social Insurance Number collection. Payments exceeding $30 per month, must include the individual's address and Social Insurance Number for T4A issuance.
	• Only appropriate gifts may be given.
	  ○ Alcoholic gifts are strictly prohibited.
	• Pro bono services must still have a requisition placed through ePurchasing prior to the service being provided.
	• Per Ontario Regulation 612/00 a member of School Council may not be given a monetary nor non-monetary recognition using TVDSB Board Funds or School Generated Funds.

Gift Cards	• Gift cards may only be purchased in specific circumstances, which include:
	  ○ Recognition to a non-employee who has provided some form of pro bono service. The gift card cost may not exceed $30;
	  ○ Recognition of an employee for pro bono services outside of the employee's job duties and outside of their normal working hours. These services are not to distract the employee from their normal responsibilities. The gift card cost may not to exceed a total of $25 per event;
	  ○ Awards and incentives to students; and
	  ○ To provide students with immediate access to the specific necessities as stipulated in restricted grant agreements (e.g., breakfast / nutrition / transportation, etc.). Purchases of these items are restricted to what is specified in the restricted grant agreements. The TVDSB's charity license prohibits the distribution of funds (inclusive of gift cards) or goods for benevolent purposes.
	• Gift cards for alcohol are not permitted.
	• When a gift card is provided, the recipient's name must be retained and identify if they are a student, staff, or non-employee.

EXPENSE	ALLOWABLE EMPLOYEE EXPENSES AND CRITERIA
	◦ 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 and students (for awards and incentives only) gift cards issued may not exceed $30 per month per individual if the address and Social Insurance Number are not collected, but recipient name provided. Payments exceeding $30 per month must include the individual's address and Social Insurance Number for T4A issuance. ◦ For students, being given gift cards for necessities, the benevolent purpose must be documented. • 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: ◦ Date and time gift card was given out; ◦ Company name of card; ◦ Serial number; ◦ Amount; ◦ Reason for the gift card; and ◦ Signature of recipient and provider (person giving out the card).
Community Events	• Employee attendance at ticketed community charitable events shall be at the discretion of the Office of the Chief Executive Officer (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 the TVDSB's students. Professional judgement shall be exercised when evaluating the cost of the event and must align with the TVDSB's strategic direction.
Intangible and Tangible Items	• Intangible (e.g., software) and tangible items (e.g., laptop briefcase) purchased with TVDSB funds shall remain the property of the TVDSB. As a result, they must be returned to the TVDSB upon an employee's departure.

EXPENSE	ALLOWABLE EMPLOYEE EXPENSES AND CRITERIA
	• Written Purchasing Services pre-approval is required if the item is to be incurred via an expense claim or P-Card.
Foreign Exchange	• All eligible foreign exchange amounts will be reimbursed in Canadian funds at the rate of exchange in effect when the purchase was made. ○ 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.

International Student Recruitment	• The following expenses are allowable for TVDSB staff conducting International Student Recruitment and will be reimbursed, notwithstanding the ineligibility criteria outlined above.
	• Expenses listed below shall conform to the rules outlined in the Canadian Association of Public Schools – International document titled “Standards of Practices – Business Travel”:
	  ○ Travel costs – airfare, train, or bus; and
	  ○ Meals rates.

Appendix A – Procedure Administrative Information

Procedure Number:	2003a
Procedure Owner:	Organizational Support Services – Business Services
Effective Date:	24 November 1998
Amendment Dates:	15 January 2018, 26 September 2017, 8 October 2013, 8 May 2007
EIE Review Date:	21 April 2026
Resources:	• *The Education Act*, RSO 1990, c E.2 • *Ontario Regulation 612/00* • Canadian Association of Public Schools – International: *Standards of Practices – Business Travel* • Canada Revenue Agency: Automobile and Motor Vehicle Allowances • Ontario Broader Public Sector Expenses Directive 2020 • TVDSB Purchasing Procedure (1001a) • TVDSB Expense Reimbursement - Employee Policy (2003) • TVDSB Progressive Discipline of Employees Policy (3012) and Procedure (3012a) • TVDSB Lost Receipt Form • TVDSB Mileage and Travel Expense Reimbursement Form

- TVDSB Request for Payment Form
- P-Card Application Form