

Manual Code: FiN.0402
Subject: Corporate Expense Reimbursement
Policy Section: Finance
Policy Subsection: Accounts Payable
Date: October 2022

Policy or Goal Statement

To provide eligible employees with spending guidelines while conducting TVCC business in the most efficiently and cost-effectively manner. This policy applies to all TVCC expenses incurred by staff related to all programs and all funding sources.

Reimbursable business expenses must be:

- Work related
- Modest, appropriate and reasonable
- Balanced among economy, health and safety, and efficiency of operations
- Submitted in a timely fashion and in the form and manner outlined in this and related policies

Scope:

Staff must obtain the authorization of their Director/Manager before incurring any expenses for which they require reimbursement. If approved, the following expenses will be reimbursed to staff.

Travel

- Includes mileage, rental vehicles and fuel, parking, tolls, public transportation including taxi, air, train and bus.
- See policies FIN.0418 Travel - Mileage and FIN.0419 Travel- Not Mileage for details.

Meals

- Includes reasonable costs for meals of up \$45 per day. There will be no reimbursement for alcoholic beverages. Meal caps are as follows:
Breakfast \$10.00

Lunch	\$15.10
Dinner	\$27.00

- See policy FIN.0419 Travel - Not Mileage for details.

Accommodations

- Includes reasonable hotel, motel and other accommodation expenses
- See policy FIN.0419 Travel - Not Mileage for details.

Hospitality

- Includes reasonable costs for provision of food, beverage, accommodation, transportation and other amenities to people who are not engaged to work for:
 - a) Designated Broader Public Sector (BPS) organizations (including TVCC employees); or
 - b) Any Ontario government ministries, agencies and public entities covered by the OPS Travel, Meal and Hospitality Expenses Directive (available on the Ministry of Government and Consumer Services website).
- See policy FIN.0419 Travel - Not Mileage for details.

Staff Recognition

- TVCC recognition events, such as service milestones, should be designed to recognize, reinforce or promote positive behaviour and performance that support corporate values, goals and objectives.
- Recognition events do not include staff social events or parties.
- The CEO must approval all staff recognition events

Professional Development

- Includes tuition and registration fees paid by the employee that are approved for reimbursement by their Director or Manager and Director, Human Resources.
- See policy HR.0409 External Professional Development for details.

Program supplies

- Includes items purchased by the employee for use by TVCC as approved by their Director or Manager.

Work Boots

- If you are required to wear safety shoes or safety boots, you will be reimbursed a maximum of \$250 every two years upon proof of purchase of a pair of approved safety shoes or safety boots.

Expenses that will not be reimbursed include but are not limited to:

- Expenses resulting from unlawful conduct
- Traffic and parking violations incurred while driving on TVCC business.
- Recreational purposes (e.g. video rentals, mini-bars, entertainment, etc.)
- Consumable supplies used by staff working at home
- Personal items not required to conduct TVCC business
- Social events that do not include hospitality as described in FIN.0419 Travel - Not Mileage
- Alcoholic drinks, unless as described in FIN.0419 Travel - Not Mileage
- Hotel expenses incurred because of failure to cancel
- Personal credit card fees, including late payment charges

Procedures:

Reimbursement procedures:

- a) Complete the 'Expense Claim Form - Not Mileage' for any expenses except mileage. For mileage reimbursement, use the 'Mileage Claim Form'. All expenses incurred must be shown individually on the form and accompanied by receipts. Our preference is for original receipts but for ease of administration, scanned photocopies will be accepted. The receipts provided must be itemized and show the HST and the vendor's HST number so that the allowable HST rebate can be received. **Debit cards, credit card slips or credit card statements are not acceptable as original receipts.** Credit card statements may be requested if additional backup is required.
- b) If claiming costs related to professional development, a copy of the completed and approved 'Request for Professional Development' form must be attached to the 'Expense Claim Form- Not Mileage'.
- c) Generally, (except for mileage and metered parking) reimbursement will not be made without the original receipts. If receipts have been lost, stolen or destroyed, staff must obtain a duplicate copy of the receipt from the vendor.
- d) Staff must submit the form with supporting receipts to their Director/Manager for review, approval and account allocation. The form is then forwarded to the Business Office as soon as possible for reimbursement where it will be paid on the next cheque

run. Cheques are run twice per month, at the middle and end of the month. **Forms must be submitted for approval by the end of the following month. Any forms submitted later than this must include a written explanation for the delay in submission and can only be approved by the Program Director (not Manager) if sufficient budget funds are available.**

- e) Employees are encouraged to keep a copy of the claim form for their records.
- f) The claimant cannot use travel expenses reimbursed by TVCC for reimbursement by another organization or as a tax deduction for income tax purposes.
- g) All TVCC employees will be reimbursed by cheque in Canadian funds. If the expenses were made in foreign currency, proof of the conversion rate (credit card statement or bank receipt) must be included with the expense report.
- h) Expense reimbursement forms that do not comply with established corporate policies and procedures are returned to the approver and are not processed until corrected.

Approvals

- Members of the leadership team are not authorized to approve their own expenses or those of an employee that reports to them who has paid for travel, meals, etc., expensed to the leadership team member's benefit.
- Managerial discretion allows for the administrative authority to make decisions and choices with some degree of flexibility, while maintaining this policy and the BPS Accountability Act. All decisions made under the expense rules should be made very carefully. Rationale must be provided with the expense claim or purchase order in the form of a briefing note or memo that is authorized by senior leadership.
- Approvers are accountable for their decisions, which should be:
 - Subject to good judgment and knowledge of the situation;
 - and Exercised in appropriate circumstances; and
 - Comply with the principles and mandatory requirements set out in this and related policies
- When a situation arises and discretion needs to be exercised, approvers should consider whether the request is:
 - Able to stand up to scrutiny by auditors and members of the public
 - Properly explained and documented
 - Fair and equitable Reasonable Appropriate

Cross References:

FIN.0418 Travel - Mileage FIN.0419 Travel - Not Mileage

HR.0409 External Professional Development FIN.0103 Signing Authority

HR.0407 HR Employee Retirement Recognition

Attachments:

Mileage Claim Form

Expense Claim Form - Not Mileage

Request for Professional Development Form

Revised/Supercedes: FIN.0402 – December 2017

Review: Tri-annually

Chief Executive Officer: 

Date: October 25, 2022

Director, Finance & Information Technology: 

Date: October 25, 2022

Date Submitted: _____

Name of Employee _____

For the month of: _____

Section / Program _____

Supply Address only if cheque is to be mailed

Address _____

City/Postal Code _____

Date	Details	INVOICE TOTAL Include Taxes	Invoice Total Before Taxes	HST
		0.00		0.00
		0.00		0.00
		0.00		0.00
		0.00		0.00
		0.00		0.00
		0.00		0.00
		0.00		0.00
		0.00		0.00
		0.00		0.00
		0.00		0.00
		0.00		0.00
		0.00		0.00
		0.00		0.00
		0.00		0.00
		0.00		0.00
		0.00		0.00
		0.00		0.00
		0.00		0.00
		0.00		0.00
		0.00		0.00
		0.00		0.00
TOTAL		\$ -	\$ -	-

Authorized By: _____

Charge To: _____

Please attach original receipts showing the Tax Details
(Tax Registration No. and Tax Amounts)

Request – Professional Development

Complete this form for education events organized/offered by an external party with costs to be paid by TVCC. Attach brochure, flyer or other information describing the event. Please discuss all requests for Professional Development with your Director/Manager in advance.

To Be Completed by Employee:

Name: [Click here to enter employee name.](#)

Service: [Click here to enter service area.](#)

Date Submitted: [Click here to enter a date.](#) **Course Name:** [Click here to enter course name.](#)

Specific location: [Click here to enter location.](#) **Dates:** [Click here to enter text.](#)

Work time required: [Click here to enter time required](#)

Tell us how this request fits with your PDP goals, and how you plan on sharing the information with others.

[Click here to enter text.](#)

Costs (Including applicable taxes):

Registration Fee (61030) Total \$: [Click here to enter total fee](#)

(includes HST of) \$: [Click here to enter HST.](#)

Other (61032) \$: [Click here to enter other.](#)

Accommodation (61032) \$: [Click here to enter amount.](#)

Travel (61031/61032) \$: [Click here to enter amount.](#)

Total \$: [Click here to enter total \(indicate if costs are in U.S. dollars\)](#)

I have attached a brochure, flyer or other information describing the event

I will register myself and request reimbursement after I attend the event **(including all on-line registrations and degree/diploma requests)**

Or

I am attaching a cheque requisition form with a completed registration form for advanced payment to the supplier. This process will take up to 4 weeks from when the form is submitted to Human Resources. Please note the Business Office does not complete on-line registration.

Travel and accommodation arrangements will be discussed with your Director/Manager.

Sharing Hotel and/or Travel with: [Click here to enter text.](#)

Staff may be responsible for making their own travel and accommodation arrangements and then requesting reimbursement after the event.

Signature: 

Date: [Click here to enter a date.](#)

To get reimbursed, submit the following to the Business Office:

- A completed Expense Claim Form (mileage and/or non-mileage) and a copy of the approved PD form
- Original receipts including taxes paid with the HST number for the event, accommodation and/or travel (as applicable) A copy of completed registration form, proof of payment, and completion certificate (if available) If expenses are shared amongst multiple attendees, indicate who is paying for what.
- Send this information to AccountsPayable@tvcc.on.ca

Are the costs different than on the original PD form? For less than \$50, form must be initialed by Director/Manager, over \$50, PD form to Human Resources with an explanation, prior to submission to the Business Office.

To be completed by Director/Manager:

Reasons/conditions for approval or non-approval:

[Click here to enter text.](#)

Signature: 

Date: [Click here to enter a date.](#)

Account number (if applicable): [Click here to enter account number.](#)

***Please forward to HumanResources@tvcc.on.ca**

To be completed by Manager, Human Resources:

Reasons/ conditions:

[Click here to enter text.](#)

Signature: 

Date: [Click here to enter a date.](#)

Account number: [Click here to enter account number.](#)