



KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD

ADMINISTRATIVE REGULATION

Regulation Name: Expenses and Reimbursements for Employees.

Regulation Code: BA-4.10.1

Section: Business and Administrative Services

Policy Code Reference: BA-4.10

Established: January 24, 2023

Revised or

Reviewed: February 26, 2024

1. OBJECTIVE

The objective of this administration regulation is to ensure that employees of the Kawartha Pine Ridge District School Board (KPR) who are eligible for the reimbursement of expenses as per the terms and conditions of employment are aware of applicable rates of compensation and will provide requirements and restrictions related to expenditure reimbursement.

2. DEFINITIONS

Board

The corporate Board which maintains the daily operation of the system; Kawartha Pine Ridge District School Board; a reference specifically pertaining to Kawartha Pine Ridge District School Board as a legal entity; also referred to as KPR or KPRDSB.

Detailed Receipt/Receipt

A document identifying the vendor with the date and amount of each expense item paid by the claimant.

Employee Reimbursement

A repayment to employees for their out-of-pocket expenses associated with carrying out duties of employment. The employee must retain detailed receipts to support the expenses.

Employees

All KPR staff members and management personnel, including occasional, temporary and full-time staff.

Sundry Purchases

Miscellaneous items or expenditures that are nominal in value, purchased infrequently and work-related in nature.

3. APPLICATION

This administrative regulation applies to all employees and provides guidance to employee expenditures and reimbursements.

4. RESPONSIBILITY

The Chairperson of the Board and the Superintendent of Business and Corporate Services have responsibility for administering this regulation. The Director of Education has the authority to implement this administrative regulation.

5. PROCEDURE

Eligible expense claims must be consistent with Board policy and be supported with original receipts detailing the purpose of the expenditure. A written explanation with the claim will be provided in rare circumstances where a receipt is not available. Expense claims must be approved by the employee's supervisor prior to submission for reimbursement. In the event that an overpayment occurs, the claimant shall be required to repay any and all such overpayments received. Expense claims for a group can only be claimed by the most senior staff member in the group.

Employees with terms and conditions of employment that allow for reimbursement of expenses and who, as part of their regular duties incur expenses, are entitled to reimbursement.

School Generated Funds and/or funds raised by a school through a fundraising effort, are not to be used for expense reimbursements.

5.1 Travel Expenses

Travel by employees, whose terms and conditions of employment allow for reimbursement of expenses, while using their own vehicles to travel on Board business, will be reimbursed at the Government of Canada's reasonable per-kilometer rate, upon submission of a monthly travel expense claim. The kilometre rate is set annually, effective September 1 and will be reviewed on February 1 to determine if a change is required.

5.1.1 Supervisors will have the responsibility to ensure that travel is conducted in a cost effective manner. Where feasible, employees are encouraged to carpool and/or use rental cars. Supervisors approving employee travel costs will be expected to ensure that charges are appropriate, correctly totalled and properly documented. These costs will be charged to the appropriate department/location.

5.1.2 Distance between locations in the Kawartha Pine Ridge District School Board district will be determined using the Distance Charts available on KPR on the Web through the Documents and Forms portal. Other distances can be determined using a web-based service, e.g., Google maps.

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- 5.1.3 The following personal expenses will not be reimbursed:
- 5.1.3.1 hotel charges for fitness facilities, movie rentals, mini-bar charges, etc.;
 - 5.1.3.2 charges incurred by a family member or guest; and
 - 5.1.3.3 traffic or parking violation tickets.
- 5.1.4 Personal cellular phone expenses paid directly by the Board to the telephone company can be deducted from expense claims or remitted by cheque.
- 5.1.5 Travel budgets will be established annually on a departmental/location basis.
- 5.1.6 Accommodation arrangements, including cost and length of stay, must be pre-approved by the traveler's direct supervisor. Costs exceeding \$200 per day must be pre-approved by the appropriate superintendent.
- Private stays with friends or family while on official Board business are acceptable, with pre-approval from the traveler's supervisor, and a non-cash gift such as flowers, groceries or a restaurant meal may be provided to the host/hostess. One gift per stay may be provided and the actual cost of the gift may be reimbursed, up to \$50.
- 5.1.7 Every employee of the Board has a location established as their permanent employment site. Each supervisor will assign a permanently designated work site for travel purposes for each employee, which may or may not be the same as their employment site. In accordance with Canada Revenue Agency guidelines, travel between home and regular place of employment (permanently designated work site) is considered personal.
- 5.1.8 Employees who travel to an assignment directly from their residence, without first travelling to their designated work site, will claim for the **shorter** distance of residence to first call or designated work site to first call. The same principle applies when returning from last call.
- 5.1.9 Employees who travel between locations when two or more positions are held are not eligible for travel reimbursement, unless as part of a negotiated condition of employment.
- 5.1.10 The supervisor will have the right to require the employee to report to the permanently designated work site for travel purposes at the beginning of the work day and at the close of the work day or both.

5.1.11 Electronic Toll Roads (ETR), such as, but not limited to, the 407 ETR, should only be used in exceptional circumstances and the employee is to have pre-approval from their supervisor, prior to incurring a toll charge for which reimbursement is considered.

5.1.12 All travel costs incurred for professional development of employees outside the Province of Ontario shall be approved in advance by the Director of Education; otherwise, expenses incurred by an individual may not be reimbursed.

5.2 Meal Expenses

It is recognized that from time-to-time, when on Board business, it is necessary for employees/trustees to incur costs for meals.

5.2.1 With the approval of the employee's supervisor/Chairperson of the Board, costs incurred for meals will be reimbursed.

5.2.2 The following daily meal allowance is provided as a guideline for meal expenses. It is recognized that meal costs in major urban centres may exceed these guidelines.

Breakfast	\$10.00
Lunch	20.00
Dinner	<u>30.00</u>
Total	\$60.00

For a full day of meal claims (breakfast, lunch, and dinner) there is discretion to reallocate the rate among meals; however, the total daily meal allowance guideline of \$60.00 applies.

Gratuities amounts are capped at 20% of pre-tax amounts.

Alcoholic refreshment charges will not be reimbursed by the Board.

Original, detailed receipts for meals, with names, must be provided. A debit/credit card receipt is not acceptable on its own as it does not give sufficient detail to authorize the payment nor meet audit requirements.

5.3 Cellular Phones

Employees whose conditions of employment allow for a Board-provided/corporate cell phone are blocked from roaming. When travelling within Canada the cell phone will continue to work, however when travelling within the United States or internationally, the cell phone will display No Service.

5.4 Internet Service

Internet service is to be provided to senior administration, and specific staff as approved by the Superintendent of Business and Corporate Services. Efficient service and reasonable cost will be considered.

5.5 Travel/Expense Reimbursement Form

5.5.1 Travel costs, meals and sundry purchases will be reimbursed using the Travel/Expense Reimbursement Form. Supporting original receipts including an itemized list of costs must be attached. A debit/credit card receipt is not acceptable on its own as it does not give sufficient detail to authorize the payment nor meet audit requirements.

The electronic form is available on KPR on the Web through the Documents and Forms portal or from the Office of the Superintendent of Business and Corporate Services.

5.5.2 Expenses shall be submitted for reimbursement only once a month following the month the expense was incurred. Approved Travel/Expense Reimbursement Forms are to be forwarded to the Accounting Department for processing.

An expense claim that includes expenses incurred over a period greater than three months, may not be reimbursed. Expenses must be claimed during the appropriate budget year (September 1 to August 31).

5.5.3 Sundry purchases must be pre-approved and must not circumvent Board Policy BA-5.1, Procurement Procedures, and associated administrative regulations. Reimbursements for sundry expenses should not exceed \$200 per month including tax.

5.5.4 Reimbursement will be by means of electronic funds transfer and not through payroll.

5.6 Purchasing Cards

The use of purchasing cards builds efficiency by simplifying the acquisition and payment of some purchases and travel expenses. Cardholders are responsible for exercising due care and judgement when using purchasing cards.

5.6.1 All purchases made with Board purchasing cards must be consistent with Board policy and administrative regulations and used only for expenses incurred in relation to Board business. Purchasing card statements must be supported by original receipts showing the purpose of the expenditure,

names of persons included in the expenditure, and an itemized list of the purchases.

- 5.6.2 Cash advances are not permitted with purchasing cards.
- 5.6.3 Purchasing card statements must be signed by the appropriate supervisory officer before forwarding to the Business and Corporate Services Department for payment. The Chairperson of the Board shall approve expenses initiated by the Director of Education.
- 5.6.4 All employees issued purchasing cards are required to sign an agreement detailing appropriate use and documentation requirements for the card.

6. RELATED POLICIES, ADMINISTRATIVE REGULATIONS OR PROCEDURAL DOCUMENTS

Board Policies

[BA-4.10, Expenses and Reimbursements for Employees](#)

[BA-5.1, Procurement Procedures](#)

Administrative Regulations:

[BA-4.10.2, Hospitality/Honorariums/Employee Recognition/Meeting Costs](#)

[BA-5.1.1, Procurement Procedures](#)

[BA-5.1.1D, Procurement Procedures – Appendix D – Purchasing Cards](#)

Procedural Documents (internal):

[Travel/Expense Reimbursement Form](#)

7. REFERENCE DOCUMENTS

Legislation:

[Broader Public Sector Accountability Act](#)

[Education Act](#)