



REGULATIONS

SUBJECT: Expense Reimbursement for Staff, Trustees and Student Trustees

Claim Process:

- 1.1 The Board will reimburse employees, trustees, student trustees, approved Board committee members (volunteers) for travel related expenditures submitted on the LKDSB electronic Expense Report accompanied by itemized receipts, where appropriate. Appropriate approval from the budget holder must be obtained before incurring the expense.
- 1.2 Expense Reports are to be fully completed by all staff who incur expenses while on Board-approved business, in accordance with the Expense Report User Guide. Expenses should be submitted at least quarterly and no more frequently than monthly. Claims should not span more than one school year. Expenses must be claimed during the appropriate budget year (Sept. 1 through Aug. 31). After the close of the August 31st year end, expense claims are to be submitted within 5 business days.
- 1.3 The reimbursement of expenses will include, but are not limited to, actual out-of-pocket expenses incurred for:
 - a) Courses, conferences or workshop registration fees where a purchasing card cannot be used to pay for the registration;
 - b) Hotel room charges for accommodation in a standard room where the employee does not have a purchasing card and the employee does not regularly travel– no additional reimbursement will be made for suites, executive floors, or concierge levels;
 - c) Meals as outlined under “Meal Expenses” (if not included as part of event registration fees);
 - d) Tips and gratuities to a maximum of 15%;
 - e) Business telephone calls;
 - f) Taxi receipts;
 - g) Supervisor approved car rental, when a rental vehicle is more economical than the use of a personal vehicle and where the employee does not have a purchasing card;
 - h) Public transportation;
 - i) Necessary parking and toll fees; and
 - j) Other business expenses (e.g. internet).
- 1.4 The following items will not be reimbursed:
 - a) Recreational costs (e.g. fitness facilities, video/game rentals, mini-bar charges, etc.);
 - b) Movies;
 - c) Alcoholic beverages;

EXPENSE REIMBURSEMENT

REGULATIONS NO. R-BU-502-17

- d) Charges incurred by a guest;
- e) Parking or traffic tickets;
- f) Specific automobile expenses
- g) Gift cards or gift certificates; and
- h) Non-travel related expenses that should be purchased via purchasing card or purchase order

1.5 Claimants are required to repay any overpayments that may have been made in error. This may be resolved by deducting the amount from a subsequent expense claim.

1.6 Cash advances are not permitted.

1.7 Itemized receipts are to be submitted with the Expense Report for all expenses being claimed for accommodation, registration fees, and transportation.

1.8 All receipts that involve a group should clearly indicate who was in attendance for the claim to be processed.

Travel Expenses:

2.1 The Board will use Canada Revenue Agency vehicle kilometer rates for Ontario and the rates will be reviewed annually as part of the Board's budget process.

2.2 Employees will be reimbursed for eligible, actual kilometers travelled, on Board business. The rate per kilometer to be used for claims is based on the Canada Revenue Agency's (CRA) definition of a reasonable rate. The rate will be reviewed and set by the Department of Finance on an annual basis on September 1st, and may be reviewed more frequently should rates move significantly during the year.

2.3 LKDSB allowable kilometers set up in the Expense Report must be used when claiming kilometers between locations within the LKDSB.

2.4 In accordance with CRA guidelines, travel between home and regular place of employment (LKDSB assigned job site or home location) are considered personal. Each employee's regular place of employment will generally be determined at the beginning of each school year. Changes to an employee's regular place of employment for determining mileage claims shall be approved by the appropriate Superintendent in consultation with the Superintendent of Business and/or Manager of Finance.

2.5 When an employee travels directly from home to a meeting or job site that is not their regular assigned job site or home location, the employee will claim the distance from home to the meeting or job site (not regular assigned job site or home location). For greater clarity reimbursement for travel is eligible for:

- travel from home directly to a location other than the employee's assigned job site or home location and vice versa;
- travel from the employee's assigned job site or home location to another location which is either another LKDSB property or to another location, while on Board business (i.e. Ministry meeting);
- travel between other sites (not assigned job site or home location) while on Board business.

- 2.6 Employees that start their day at a different Board job site (i.e. Itinerant teachers) will claim travel expenses as follows:
- Kilometers travelled from home to their first LKDSB job site for the day and kilometers travelled from their last LKDSB job site for the day to home are not eligible kilometers for reimbursement.
 - Kilometers travelled from their first job site to other LKDSB locations are eligible for reimbursement.
- 2.7 Travel outside the Province must be preapproved by the employee's supervisor.
- 2.8 Shared transportation is encouraged, when appropriate. Only the vehicle operator can claim the kilometer allowance.
- 2.9 Reimbursement is provided for parking and highway tolls, when on Board business.
- 2.10 Where modes of travel, other than private automobile are chosen as appropriate, expenses incurred will be approved at the economy rate.
- 2.11 Individuals must satisfy themselves whether their motor vehicle insurance coverage should include business use of their vehicles. Individuals driving a personal vehicle on Board business cannot make claims to the Board for damages as a result of collision or breakdown.
- 2.12 Reimbursement for travel is not eligible for:
- the distance traveled from home to assigned LKDSB site or home location or vice versa;
 - travel between locations when two or more positions are held at an employee's option;
 - professional development activities, held specifically within our Board at a Board owned site or location;
 - unauthorized travel;
 - traffic or parking violations.

Meal Expenses:

- 3.1 The Board will use Canada Revenue Agency meal allowance rates for travel in Canada (all provinces) which includes taxes and gratuities. The rates will be reviewed annually as part of the Board's budget process.
- 3.2 If applicable, complete the per diem meal section of the travel log in the LKDSB electronic Expense Report.
- 3.3 If a group of employees is eating a meal together, each individual employee is responsible for claiming their own per diem.
- 3.4 Where meals are included in the costs of conferences or meetings, meal expenses will not be reimbursed.
- 3.5 The reimbursement of alcohol is not permitted.

Registration Fees:

- 4.1 Registration fees for conferences and workshops must be supported by a detailed registration package providing dates and details of meals included and must be supported by original invoices.
- 4.2 If the event registration fee includes meals, employees will only be reimbursed for meals not provided as part of the event package.

Approval Process:

- 5.1 With the exception of the Chair of the Board, the direct supervisor of the employee is responsible for electronically approving the expense report. The Vice-Chair of the Board or designate will approve the expense report for the Chair of the Board.
- 5.2 Approvers are accountable for their decisions, which should be:
- Subject to good judgment and knowledge of the situation;
 - Exercised in appropriate circumstances; and comply with the principles and mandatory requirements set out in this regulation.
- 5.3 The Financial Services department will monitor claims for compliance with these regulations and will return any non-compliant claims to the person authorizing the claim for follow-up. The Financial Services department is not authorized to make reimbursement unless the required approvals are present. On all disputed claims, the final decision on expense submissions shall be made by the Superintendent of Business.
- 5.4 Reimbursement will be by means of electronic funds transfer.
- 5.5 Expenses for a group can only be claimed by the most senior person present – expenses cannot be claimed by an individual that are incurred by his/her approver.
- 5.6 Electronic Expense Reports need to be properly submitted in accordance with the LKDSB Expense Report User Guide.

Implementation Date: November 15, 2000

Revised: December 2005, May 3, 2011, October 1, 2013, May 23, 2017,
March 29, 2022

References: LKDSB Policy, Canada Revenue Agency